

STATEMENT  
HARYANA STATE  
GENERAL BALANCE SHEET

**Liabilities**

<b>Corresponding figures of the previous year</b>	<b>PARTICULARS</b>	<b>Amount</b> <b>Rs.</b>
<b>CAPITAL LIABILITIES</b>		
74,14,29,467	1. Loans, Bonds, Stocks outstanding and other capital raised and appropriated (Subsidiary Statement No. IV)	90,29,66,939
<b>RESERVE AND SURPLUS</b>		
1,03,04,353	2. General Reserve (Subsidiary Statement V)	1,33,04,353
58,96,315	3. Loan Redemption Fund	98,14,362
12,66,081	4. (a) Employees General Provident Fund	16,64,376
—	(b) Employees Contributory Provident Fund	13,137
62,47,167	5. Depreciation Reserve Fund, Rajasthan	77,03,951
<b>CURRENT LIABILITIES AND PROVISIONS</b>		
—	6. Overdraft from Banks against Cash Credit Limits	3,22,07,087
5,27,52,722	7. Consumers Security and Other Deposits	5,52,83,550
1,57,08,641	8. Other current liabilities and Provisions	1,67,96,780
8,69,49,608	9. Accounts Payable	7,83,63,284
4,45,72,747	10. Other Current and Accrued Liabilities	6,42,97,997
(—) 5,429	11. Railway and other freight payable	Nil
	12. Profit upto 1967-68	10,14,284
	Profit during the year.	5,97,581
96,51,21,672	Total Co.	1,18,40,27,681

NO.—I

**ELECTRICITY BOARD  
AS ON 31ST MARCH, 196**

Assets			
Corresponding figures of the previous year	PARTICULARS		Amount Rs.
<b><u>FIXED ASSETS</u></b>			
71,51,90,215	(i) Capital amount expended on assets in use (Annexure A)		85,80,92,536
1,65,61,159	(b) Capitalised Interest charges		1,65,61,159
<u>73,25,51,374</u>	Total fixed assets		<u>87,46,53,695</u>
	(i) Less share of Rajasthan		
3,86,71,287	Left Bank	upto 1967-68	for 68-69
		3,86,71,287	(—)14,192
1,53,61,422	Right Bank	1,53,61,422	6,41,238
5,40,32,709		5,40,32,709	6,27,046
67,85,18,665	Net Capital expended		5,46,59,755
7,83,56,292	(ii) Less accumulated provision of Depreciation (Subsidiary Statement No. VIII)		81,99,93,940
59,96,62,373	Net Block		9,48,01,246
<b>CURRENT ASSETS</b>			
14,59,12,219	2. Capital works in progress		19,51,50,100
6,43,29,745	3. (a) Capital stores for specific projects	}	8,82,71,841
	(b) Other operating stores	}	
15,38,548	4. Loans and Advances		23,69,088
1,18,69,973	5. Sundry Debtors for Electricity Supplied		77,04,483
1,60,80,015	6. Miscellaneous Advances		1,78,21,252
3,45,43,227	7. Other Debtors		5,11,37,861
5,44,57,487	7. (a) Accounts receivable		5,81,72,466
3,09,90,138	8. Investment of the Board		2,98,72,926
	9. Balance at Bank/Treasury		
35,70,000	(a) Deposit Account.		35,70,000
(—) 17,72,995	(b) Current Account and Call Account		23,52,267

Corresponding figures of the previous year	PARTICULARS	Amount Rs
96,51,21,672	Total B.F.	1,18,40,27,681
96,51,21,672	GRAND TOTAL	1,18,40,27,681

I have examined the Annual Statements of Accounts including the Profit and Loss Account and Balance Sheet of the Haryana State Electricity Board for the period from the 1st April, 1968 to 31st March, 1969. I have obtained all the information and explanation that I have required and subject to the observations and comments attached I certify as a result of my audit that in my opinion, these accounts and Balance Sheet are properly drawn up so as to exhibit a true and fair view of the state of affairs of the Haryana State Electricity Board, to the best of my information and explanation given to me.

(Sd.) A.C.BOSE,  
Accountant-General,  
Haryana, Simla.

(Sd.) Jia Lal Jain,  
Chief Accounts Officer,  
Haryana State Electricity Board,  
Chandigarh.

(Sd.) S.R. Subrahmanyam,  
Accounts and Finance Member,  
Haryana State Elecy. Board,  
Chandigarh.

Corresponding figures of the previous year	PARTICULARS	Amount Rs
44,08,920	10. Cash in Hand	9,91,183
22,971	11. Deferred Revenue Expenditure	13,01,998
	12. Interest outstanding on	
19,972	(i) Bank Balance and Investments	88,269
3,353	(ii) Loans to licensees	3,358
	(iii) G.P. Fund Deposits	27,892
1,26,67,434	13. Net Revenue of Appropriation Account— Deficit up to 1967-68	1,19,519
97,82,653	Less Surplus during the year	
17,44,912	Less Recovery of Interest charges from Rajasthan	
21,54,151	Less Interest charges recoverable from Rajasthan	
96,51,21,672	Grand Total	1,18,40,27,683

(Sd.) M.L. Khanna,  
Technical Member,  
Haryana State Elecy. Board,  
Chandigarh.

(Sd.) P. N. Sahni,  
Chairman,  
Haryana State Elecy. Board,  
Chandigarh.

## ANNEXURE 'A'

## DETAIL OF CAPITAL EXPENDITURE AS ON 31-3-1969

Serial No.	Name of Scheme	Balance at the beginning of the year 1968-69	Expenditure during the year	Total at the end of the year
<b>FIXED ASSETS</b>				
<b>Bakra-Nangal Project</b>				
1. A—Main Project Left Bank		26,00,67,012 *2,10,68,673	2,90,725	28,14,2t,410
<b>Bakra-Nangal Project</b>				
2. A—Main Project Right Bank		12,36,33,295 *27,2 ,325	2,82,00,849	15,45,60,469
3. Bhakra-Nangal Project		21,02,31,767	10,27,24,824	31,62,62,518
<b>B—Sub-Project</b>				
4. Diesel sets in Haryana		24,98,666 *(—)88,138	30	24,60,558
5. Thermal set at Faridabad		2,33,79,273 *19,72,403	7,16,797	2,60,68,473
6. Thermal set at Delhi		6,94,84,336 (*—)23,39,324	96,65,802	7,68,10,814
7. Works not covered under any project			5,03,294	5,03,294
Total		68,92,94,349		
*Expenditure 1-4-67 to 2-5-67 of P.S.E.B.		*2,66,95,866		
Total fixed assets		71,59,90,215	14,21,02,321	85,80,92,536
<b>Works in Progress</b>				
8. Beas Dam and Pong		13,81,84,028	4,92,37,881	19,51,50,100
*Expenditure 1-4-67 to 2-5-67 of P.S.E.B		*77,28,191		
Total		14,59,12,219	4,92,37,881	19,51,50,100
GRAND TOTAL				
		86,19,02,434	19,13,40,202	1,05,32,42,636

(Sd.) HAN LAL JAIN,  
Chief Accounts Officer,  
Haryana State Elecy. Board,  
Chandigarh.

(Sd.) M.L. KHANNA,  
Technical Member,  
Haryana State Elecy. Board,  
Chandigarh.

(Sd.) S.R. SUBRAHMANYAM,  
Accounts and Finance Member,  
Haryana State Elecy. Board,  
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(Sd.) P.N. SAHNI,  
Chairman,  
Haryana State Elecy. Board,  
Chandigarh.

**HARYANA STATE ELECTRICITY BOARD**  
**Notes to the Balance Sheet as on 31st March, 1969**

(i) The share of the HSEB in the Assets and Liabilities of the Composite Punjab Board as on 31st March, 1967 has been taken in the ratio as tentatively fixed by the Government of India, — the Ministry of I and P Order No. EL/11-3 (17)66/1 dated the 30th April, 1967. The tentative share of the HSEB in the Assets and Liabilities for the period from 1st April, 1967 to 2nd May, 1967 could not, however, be incorporated as these accounts have not yet been finalised by the Punjab State Electricity Board. The tentative share of the HSEB of the capital expenditure relating to the above period has, however, been incorporated in the accounts and shown as an addition to the opening balance in the statement of fixed assets. This is, however subject to such adjustments as might become necessary on the finalisation of the accounts for the above period by the Punjab State Electricity Board and their audit by the A.G., Punjab.

(ii) The tentative share of the HSEB in the receipts as well as expenditure of the Bhakra Management Board relating to the months of May and June, 1967, for which the accounts were maintained by the PSEB could not be incorporated in the accounts pending their verification by the Bhakra Management Board;

(iii) Pending investigation and classification under the proper Heads of Accounts a sum of Rs. 14,07,652 booked by the Divisional Offices under the Sub-Head "Sale of general assets" has been included under the head "Consumer's Securities and other deposits" in the Balance Sheet.

(iv) Pending receipts of adjustments by the A.G.C.R. New Delhi and the Accountant-General, Haryana, a sum of Rs. 3,25,707 relating to the Dollar Lon for I.P. Station Extension Project has been classified under the head Miscellaneous Deposits. On receipt of the adjustments by the A.G.C.R./Accountant General, Haryana, the amount will be adjusted as loan.

(v) Pending investigation of the condition of Steam and Diesel Power Plants with the Haryana State Electricity Board and pending their declaration as obsolete/unserviceable by the competent authority, the amount of Rs. 13,21,286 booked under this head has been included in the statement of fixed assets.

(vi) Pending the final allocation of assets and liabilities of the Composite Punjab Board between the emerging units and pending the adjustment of the net surplus which accrued to the Punjab State Electricity Board up to the 2nd May, 1967, against the capitalised interest charges during the construction period of the Bhakra Nangal Project the amount of Rs. 1,65,61,159 on account of Haryana State Electricity Board's tentative share thereof has been shown in the Balance Sheet as a distinct item.

(vii) As the Punjab State Electricity Board has not as yet finally intimated the figures of closing balances under the heads Stores, Loans and Advances, Sundry debtors, for Electricity Supplied, Miscellaneous Advances Other debtors, Accounts receivable, Loans to Licensees, Employees General/Contributory Provident Fund, Consumer's Security, and Other Deposits, Other current liabilities and provisions Accounts payable and other current and accrued liabilities as on the 2nd May, 1967, the opening balances as on 2nd May, 1967, were taken on the basis of tentative percentages fixed by the Government of India pending their exact allocation between the emerging units. The re-conciliation of Divisional Accounts with the Supporting Suspense Schedules under these heads was in arrears in the Composite Punjab Board and final opening balances as on 2nd May, 1967 have not as yet been reconciled and the re-conciled figures have not as yet been made available by the Punjab State Electricity Board. The figures as appearing in the consolidated abstracts prepared from the Monthly Accounts received from the Divisional Offices have, therefore, been adopted in the Balance Sheet pending their reconciliation with the Supporting Suspense Schedules in the divisional offices.

(viii) As a result of amendment to Electricity (Supply) Act, 1948, the Punjab State Electricity Board was required to provide depreciation on the Straight Line Method of Depreciation with effect from 1st April, 1966. For this purpose, 90 per cent of the original cost of the fixed assets, after taking into account the sums already set aside in the books of the Composite Punjab Board was required to be written off during the remaining period of life in respect of such assets. This, however, could not be done as the dates from which the various fixed assets were actually put in use, were not available with the Composite Punjab Board nor were there any records to show the original cost of the individual assets as well as depreciation accumulated thereon. The Punjab State Electricity Board, therefore, provided depreciation on the various assets treating them as new from the year 1964-65 without deducting therefrom the total depreciation which had accumulated up to the end of the year 1963-64. This method was adopted in the accounts from 1964-65 onwards in deference to the wishes of the World Bank although the amendment prescribing the Straight Line Method of Depreciation came in force from the accounting year 1966-67 only. Pending the determination of residual life of the various assets, the Haryana State Electricity Board had also followed the same procedure. If necessary, the adjustment will be made in the accounts after residual life of the various fixed assets have been determined.

(ix) Pending the framing of rules for the distribution of establishment and other over-head expenses between capital and revenue, the procedure which was being adopted in the Composite Punjab Board had been followed for the preparation of the above accounts.

(x) The market value of investments in Government securities, inherited tentatively from the Composite Punjab Board was 17,89,542 on 31st March, 1969 as against the book value of Rs. 17,99,388.

(xi) In certain cases reconciliation of Board Sheets with the Financial books is in arrears. Necessary adjustments will be made in the next year's accounts where the reconciliation of Board Sheets has been made.

(xii) No provision for bad and doubtful debts has been made in the accounts in the absence of their data from the field offices.

(xiii) Keeping in view the practice adopted in the Composite Punjab Board, the pension (including death-cum-retirement gratuity) is accounted for as and when it is paid. No provision is, however, made for pensionary charges on the basis of accrued calculations.

(xiv) Ceiling Reserve Stock Limit could not be fixed in 8 Division.

STATEMENT  
CONSOLIDATED REVENUE ACCOUNT

**Expenses**

Corresponding figures of the previous year	PARTICULARS	Amount Rs
71,73,446	A. Hydraulic Power Generation, Generating maintenance and Management expenses ..	79,99,059
42,84,436	B. Thermal Diesel Power Generation, Generation, Maintenance, management expenses ..	30,12,325
211	C. Power purchased ..	28,08,437
31,73,225	D. Transmission (Extra High Voltage) Operation Maintenance and management expenses ..	52,43,046
62,65,291	E. Distribution (High Voltage) Operation, Maintenance and management expenses ..	95,76,968
1,30,84,461	F. Distribution (Medium and Low Voltage) Operation, Maintenance and management expenses ..	2,16,94,839
2,93,924	G. Public lighting maintenance and management expenses ..	4,18,875
43,72,472	H. Consumers servicing reading, billing, collection, accounting sale, promotion and management expenses ..	70,93,341
-	I. Expenditure on manufacture of electrical apparatus etc. ..	8,350
-	J. Wiring and sales ..	..
6,061	I. Shortage of stock written off ..	2,13,491
	Discount, commission and brokerage written off ..	..
15,163	Losses of assets written off ..	22,565
6,620	Losses of Vehicles ..	2,160
5,69,226	Deduct share of Rajasthan ..	5,80,93,456 15,97,286
3,78,26,917	K. Net surplus carried over to net Revenue and Appropriation account ..	5,54,60,374
7,59,32,911	<b>Grand Total</b>	<b>11,19,56,544</b>

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Haryana State Elecy. Board,  
Chandigarh.

(Sd). S.R. SUBRAHMANYAN,  
Accounts and Finance Member,  
Haryana State Electricity Board,  
Chandigarh.

II

FOR THE YEAR ENDING 1968-69

## Revenue

Corresponding figures of the previous year	Particulars	Amount Rs
6,30,65,625	A. Net Revenue by sale of electricity for cash and credit	9,83,36,566
6,42,034	B. Misc. Revenue from consumers	5,78,971
62,50,746	C. Revenue from trading	1,30,27,373
3,37,853	D. Other Revenue (to be specified)	4,01,094
	1. Sale of steam	.. ..
	2. Repair of lamps and other apparatus	.. ..
	3. Commission for collection of electricity duty etc.	.. ..
	Total	<u>11,23,44,0.4</u>
879	Deduct refunds	340
(—)62,478	Less R.S.E.B. share	3,87,120
		3,87,460
7,53,32,911	Grand Total	11,19,56,544

(Sd). M.L. KHANNA,  
Technical Member,  
Haryana State Elecy. Board,  
Chandigarh.

(Sd). P. N. SAHNI,  
Chairman,  
Haryana State Elecy. Board,  
Chandigarh.

SUBSIDIARY NO.1  
STATEMENT OF OPERATING REVENUE FOR THE YEAR ENDED 31ST MARCH, 1969.

Corresponding figures of the previous year				Figures for the current year			
K.W.H. Sold	Income Rs.	Average revenue per K.W.H. in P.	Particulars of Receipts	K.W.H. Sold	Income Rs.	Average Revenue per K.W.H. in P.	Remarks
1	2	3	4	5	6	7	8
<b>A. Net Revenue by sale of electricity for cash and credit</b>							
3,38,73,674	85,30,568		1. Domestic or residential	4,14,36,211	1,08,38,611		
			(a) Lights and Fans				
			(b) Small Power				
2,24,87,153	44,51,185		2. Commercial	2,54,37,384	[52,11,092		
			(a) Lights and Fans				
			(b) Small Power				
31,55,48,601	1,04,29,623		3. Industrial				
			(a) Small Power	11,26,41,324	87,73,786		
			(b) Medium Power		63,88,349		
	1,71,48,617		(c) Large supply	29,05,83,563	2,37,28,018		
30,33,999	4,89,377		4. Public Lighting	33,22,941	5,36,970		
			5. Traction				
			(a) Tramways				
			(b) Electric Railways				
			6. Irrigation-Agricultural				
10,70,68,392	1,08,76,586		7. Public Water Works and Sewage Pumping (Agricultural)	16,92,54,089	2,48,56,942		
68,93,88,436	1,43,05,537		8. Supplies in bulk to	62,99,28,274	1,53,27,539		
			(a) Share of HSEB in common power consumer's receipt from B.M.A.				
1,91,91,300	15,89,961		(b) Supply from HSEB to other State Govt. users	1,89,41,450	18,48,00*		
71	2,44,171		Discrepancy		8,27,254		
1,29,15,96,555	6,80,65,625		Total sale and receipt by Sale of Electricity	1,29,15,45,236	9,83,36,566		
<b>57 P. Average revenue by sale of electricity per KWH sold</b>							
<b>B Miscellaneous Revenue from consumers</b>							
10,451			1. Sale of Stores	1,600			
4,64,427			2. Public lighting maintenance	5,03,792			

1	2	3	4	5	6	7	8
	1,67,156	3.	Other receipts (to be specified) (like service connection fee etc.)	73,579			
	<u>6,42,034</u>	Total Misc. Revenue from consumers :-		<u>5,78,971</u>			
		C. Revenue from Trading					
	25,16,378	1. Sale of electricity plant manufactured by the Board	141				
	27,47,021	2. Sale hire-purchase or hire of—					
	16,87,347	(a) Apparatus	6,617				
		(b) Wiring					
		3. Rent from					
		(a) Property	36,01,915				
		(b) Meters	49,52,561				
		4. Other receipts (to be specified)	44,66,139				
	<u>69,50,746</u>	Total revenue from Trading		<u>1,30,27,373</u>			
		D. Other Revenue					
	3,37,863	1. Interest on securities and Investments with Banks					
	879	2. Interest on Advances to Board's employees	4,01,094				
		Deduct Refund					
		3. Commission for the collection of electricity duty					
		4. Miscellaneous items (to be specified)					
	<u>3,36,984</u>	Total Other Revenue		<u>4,01,094</u>			
		Grand Total electric Operating Revenue		11,23,44,004			
	<u>62,478</u>	Deduct Refund of Revenue		<u>340</u>			
	<u>..</u>	Net Total		<u>11,23,43,664</u>			
		Less Share of Rajasthan		3,87,120			
		(SOP 334136 & other Revenue (2/84))					
	<u>7,53,32,911</u>	Net Grand Total		<u>11,19,56,544</u>			
		6.4 P. Average Total Revenue per KWH sold				8.7P	

Sd. JIA LAL JAIN,  
Chief Accounts Officer,  
Haryana State Elecy. Board,  
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Sd. M.L. KHANNA,  
Technical Member,  
Haryana State Elecy. Board,  
Chandigarh.

Sd. P.N. SHANI,  
Chairman,  
Haryana Stat. Elecy.  
Board, Chandigarh.

**SUBSIDIARY STATEMENT II**  
**STATEMENT OF OPERATING EXPENSES FOR THE YEAR ENDED 31ST MARCH, 1969.**

Corresponding figures of the previous year		Particulars of Expenses	Figures for the current year		
Amount Rs.	Cost per K.W.H. sent out		Amount Rs.	Cost per K.W.H. sent out	Remarks
1	2	3	4	5	6
1,29,06,77,641	3 Paisa	A. Hydraulic Power Generation K.W.H. sent out	1,54,76,93,941	Previous year Current year	3 8 Paisa
		(a) GENERATION			
21,759		1. Royalty for use of water, if any,			
254		2. Lubricants and other consumable stores	13,774		
1,17,496		3. Station supplies and miscellaneous expenses	..		
1,17,989		4. Proportion of salaries, allowances, gratuities etc., of Engineers, Superintendents, Officers, Supervisory and other staff	15,77,125		
		5. Wages and gratuities to labour	1,41,014		
2,57,498		Total Generation	17,31,913		
		(b) REPAIRS AND MAINTENANCE :			
12,99,191		1. Proportion of salaries, allowances, gratuities, etc. for supervisory staff.	1,45,483		
..		2. Buildings and civil engineering works containing generating plant and equipment	..		
7,73,297		3. Hydraulic works forming part of a hydro-electric system including : - (i) Dams, spillways, weirs, canals, reinforced concrete flumes and syphons	..		
		(ii) reinforced concrete, pipelines and surge tanks, steel pipe lines, sluice gates, steel pipe lines, sluice gates, steel surge tank, hydraulic control valves and other hydraulic works	11,96,403		
7,44,877		4. Water wheels, generators and ancillary equipment including plant foundations	2,16,832		
..		5. Switchgear including cable connections	..		
1,69,494		6. Direct labour charges, gratuities etc.	..		
..		7. Station supplies and miscellaneous expenses	2,49,183		
77,337		8. Miscellaneous power plant equipment	..		
..		9. Other civil works (to be specified)	96,593		
		10. Contract works, if any	..		
30,64,196		Total Repairs and Maintenance	36,36,407		
30,98,644		(c) Depreciation on hydraulic generating plant and equipment (vide Subsidiary Statement VIII).	36,58,060		
7,53,108		(d) General establishment and administration expenses vide Subsidiary Statement X.	7,04,592		
71,73,446		Total (a + b + c + d)	79,99,059		

1	2	3	4	5	6
<b>B. STEAM POWER GENERATION</b>					
	Capacity of Plant in operation during		Previous year K.W.		
	K.W.H. sent out		Current year K.W.		
		Previous year			
		Current year			
1,2,856	(a) GENERATION				
18,11,655	1. Fuel, excluding sale proceeds of steam, ash, etc.		5,09,268		
52,782	2. Lubricants and other consumable stores				
..	3. Water, if purchased separately				
91,810	4. Station supplies and miscellaneous expenses		1,51,159		
3,76,813	5. Proportion of salaries allowances, gratuities, etc. of Engineers, Superintendent, Officers, Supervisory and other staff.		4,29,756		
1,52,861	6. Wages and gratuities to labour		1,70,579		
24,88,777	Total Generation		12,60,762		
(b) REPAIRS AND MAINTENANCE					
1,33,227	1. Proportion of salaries allowances, gratuities, etc. for supervisory staff		11,402		
..	2. Buildings and civil engineering works containing generating plant and equipment		..		
..	3. Boiler Plant and equipment including plant foundations		..		
..	4. Engines, turbines, generators and ancillary equipment including plant foundations		..		
..	5. Water cooling system comprising cooling towers and circulating water system		..		
..	6. Switchgear including cable connections		..		
1,32,426	7. Station supplies and miscellaneous expenses		..		
..	8. Direct labour charges, gratuities etc.		..		
..	9. Miscellaneous power plant equipment		..		
..	10. Other civil works (to be specified).		..		
..	11. Boilers steam pipe and accessory equipment and stores supplies		..		
..	12. Direct labour charges, gratuities, etc. against (2) above		..		
..	13. Engines, turbines, generators and accessory equipment and stores supplies		..		
..	14. Direct labour charges, gratuities, etc. against (4) above		..		
..	15. Buildings and structures and stores supplies		..		
132,948	16. Direct labour charges, gratuities, etc. against (6) above ..		[ 50,933		
..	17. Contract work for repairs, if any		..		
2,98,601	Total Repairs and maintenance		62,335		

1	2	3	4	5	6
Rs 7,02,411	(c) Depreciation on steam generating plant and equipment <i>vide</i> Subsidiary Statement VIII		Rs 9,51,019		
3,57,421	(d) General establishment and administration expenses <i>vide</i> Subsidiary Statement X		2,80,175		
..	(e) Internal combustion power generation	Previous year (KW)	..		
	(f) Capacity of plant in operation during current year (KW)—		..		
	(a) Operation.				
..	1. Fuel		..		
..	2. Lubricants and other consumable stores		..		
..	3. Water (if purchased separately)		..		
3,23,856	4. Station supplies and miscellaneous expenses		..	2,31,847	
(—)2,789	5. Proportion of salaries, allowances, gratuities etc., of Engineers, Superintendents, Officers, Supervisory and other staff			7,493	
..	6. Wages and gratuities to labour			..	
3,21,067	TOTAL OPERATION		2,39,340		
	(b) REPAIRS AND MAINTENANCE				
..	1. Proportion of salaries, allowances, gratuities, etc., for supervisory staff		..		
..	2. Buildings and civil engineering works containing generating plant and equipment		..		
..	3. Engines, generators and ancillary equipment including plant foundations			..	
..	4. Water cooling system		..	..	
..	5. Switchgear including cable connections		..	..	
..	6. Station supplies and miscellaneous expenses		..	..	
..	7. Direct labour charges, gratuities, etc.		..	..	
..	8. Miscellaneous power plant equipment		..	..	
..	9. Other civil works		..	..	
77,104	(b) Depreciation internal combustion power generating plant and equipment <i>vide</i> subsidiary statement VIII		1,81,480		
39,655	(c) General establishment and administration expenses <i>vide</i> subsidiary statement X		37,214		
42,84,436	TOTAL INTERNAL COMBUSTION POWER GENERATION EXPENSES		30,12,325		
211	D. Power purchased during	Previous year K.W.H.	28,08,437		
		Current year K.W.H.			
	TOTAL PRODUCTION EXPENSES	Previous year			
211		Current year	28,08,437		

1	2	3	4	5	6
Rs				Rs	
		<b>TOTAL KWH SENT OUT</b>			
..		Less loss in transmission and distribution	..	..	..
..		*KWH sold	..	..	..
..		*Sales (includes cash and credit sales and free supplies to offices, officers and members of staff)	..	..	..
		<b>E. TRANSMISSION (HIGH OR EXTRA HIGH VOLTAGE)</b>			
		(a) OPERATION AND MAINTENANCE			
5,43,532		1. Proportion of salaries, allowances, gratuities, etc., of Engineers, Superintendents, Officers, Supervisory and other staff	8,84,430		
54,915		2. Wages and gratuities to sub-station labour	2,23,553		
17,497		3. Wages and gratuities to labour on lines	39,142		
2,20,973		4. Buildings and structures including civil engineering works containing transmission plant and equipment	2,87,850		
1,34,269		5. Sub-station transformers, transformer kiosks, sub-station equipment and other fixed apparatus including plant foundations	3,34,780		
..		(i) Transformers including foundations having a rating of 100 kilovolt amperes and over	..		
..		(ii) Others	..		
..		6. Switchgear including cable connections	..		
..		7. Towers, poles, fixtures, overhead conductors and devices—			
..		(i) Lines on fabricated steel supports operating at nominal voltages higher than 66 kilovolts	..		
..		(ii) Lines on steel or reinforced concrete supports operating at nominal voltages higher than 132 kilovolts but not exceeding 66 kilovolts	..		
..		(iii) Other lines on steel or reinforced concrete supports	..		
27,311		(iv) Lines on wood supports	59,472		
..		8. (i) Underground cables and devices including joint boxes and disconnecting boxes	..		
..		(ii) Cable duct system	..		
19,91,354		(b) Depreciation on transmission plant and equipment <i>vide</i> Subsidiary Statement VIII	29,32,161		
1,83,374		(c) General establishment and administration expenses <i>vide</i> Subsidiary Statement X	4,81,708		
<b>31,73,227</b>		<b>TOTAL TRANSMISSION (High E.H.V.)</b>	<b>52,43,046</b>		
		<b>F. DISTRIBUTION (HIGH VOLTAGE)</b>			
		(a) OPERATION AND MAINTENANCE			
18,85,470		1. Proportion of salaries, allowances, gratuities, etc., of Engineers, Superintendents, Officers, Supervisory and other staff	25,90,683		
74,207		2. Wages and gratuities to sub-station labour	2,55,820		
3,33,601		3. Wages and gratuities to labour for mains	6,38,050		
68,472		4. Buildings and structures including civil engineering works containing distribution plant and equipment	94,306		
7,34,548		5. Sub-station transformers, transformer kiosks, sub-station equipment and other fixed apparatus including plant foundations	6,22,148		
..		(i) Transformers including foundations having rating of 100 kilo-volt amperes and over	..		
..		(ii) Others	..		

1	2	3	4	5	6
	6.	Switchgear including cable connections	..	..	
	7.	Towers, poles, fixtures, overhead conductors and devices	..	..	
7,87,416	(i)	Lines on steel or reinforced concrete supports operating at nominal voltages, higher than 132 kilovolts	13,63,702		
	(ii)	Other lines on steel or reinforced concrete supports	..	..	
	(iii)	Lines on wood supports	..	..	
	8.	(i) Underground cables and devices including joint boxes and disconnecting boxes	..	..	
	(ii)	Cable duct system	..	..	
	9.	Service lines	..	..	
	10.	Metering equipment	..	..	
8,96,724	(b)	Depreciation on H.V. Distribution Plant and equipment vide Subsidiary Statement VIII	16,20,717		
14,84,763	(c)	General establishment and administration expenses vide Subsidiary Statement X	23,71,542		
<b>62,65,201</b>		<b>TOTAL DISTRIBUTION (H.V.)</b>	<b>95,76,968</b>		
<b>G. DISTRIBUTION (MEDIUM AND LOW VOLTAGE)</b>					
(a) OPERATION AND MAINTENANCE					
51,64,744	1.	Proportion of salaries, allowances, gratuities etc. of Engineers, Superintendents, Officers, Supervisory and other staff	84,44,235		
1,91,410	2.	Wages and gratuities to labour	7,74,166		
	3.	Buildings and structures including civil engineering works containing distribution plant and equipment	..		
10,74,342	4.	Sub-station transformers, transformer kiosks, sub-station equipment and other fixed apparatus including plant foundations	13,13,983		
	(i)	Transformers including foundations having rating of 100 kilovolt amperes and over	..		
	(ii)	Lines on wood supports	..		
	5.	Switchgear including cable connections	..		
	6.	Towers, poles, fixtures, overhead conductors and devices	..		
	(i)	Other lines on steel or reinforced concrete supports	..		
	(ii)	Lines on wood supports	..		
	7.	(i) Underground cables and devices including joint boxes and disconnecting boxes	..		
	(ii)	Cable duct system	..		
	8.	Service lines	..		
	9.	Metering Equipment	..		
41,94,249	(b)	Depreciation on M. & L. V. Distribution Plant and equipment vide Subsidiary Statement VIII	66,89,280		
24,59,716	(c)	General establishment and administration expenses vide Subsidiary Statement X	44,73,175		
<b>1,30,84,461</b>		<b>TOTAL DISTRIBUTION M&amp;L.V.)</b>	<b>2,16,94,839</b>		

1	2	3	4	5	6
	H.	PUBLIC LIGHTING			
	(a)	OPERATING, MAINTENANCE, DEPRECIATION AND MANAGEMENT			
46,548		1. Renewal of lamps and fitting, etc.	87,052		
70,277		2. Wages and gratuities to staff	78,855		
76,038		3. Operation and maintenance	98,243		
27,290		(b) Depreciation of P.L. equipment,— <i>vide</i> Subsidiary Statement VIII	42,539		
73,771		(c) General establishment and administration expenses <i>vide</i> Subsidiary Statement X	1,12,186		
<b>2,93,924</b>		<b>TOTAL (P.L.)</b>	<b>4,18,875</b>		
	J.	CONSUMER'S SERVICING, METER READING, BILL- ING, COLLECTING, ACCOUNTING, SALES, PRO- MOTING ETC.			
26,64,668		1. Proportion of salaries, allowances, gratuities etc. of Engineers, Secretary, Accountants and other officers etc.	37,88,243		
12,174		2. Meter reading and inspection	1,43,950		
57,613		3. Billing, collecting and accounting	71,16,587		
1,283		4. Exhibition, demonstration and advertising	(—)1,282		
		5. Merchantising, servicing and contract works			
		6. Miscellaneous expenses			
6,17,942		(b) Depreciation on general assets and equipment which are not allocated to other sub-heads <i>vide</i> Subsidiary Statement VIII	13,26,470		
10,38,792		(c) General establishment and administration expenses,— <i>vide</i> Subsidiary Statement X	17,19,373		
<b>43,72,472</b>		<b>TOTAL</b>	<b>70,93,341</b>		
	K.	EXPENDITURE ON MANUFACTURING OF ELECTRICAL APPARATUS, ETC. BRIEF DETAILS TO BE GIVEN			
	1.	(i) Works	4,757		
		(ii) Dep.	12		
	2.	General Establishment and administration expenses,— <i>vide</i> Subsidiary Statement X	3,581		
		<b>TOTAL</b>	<b>8,350</b>		
	L.	Assisted wiring sale, hire purchase of apparatus (Brief details to be given).			
6,061		Shortage of stock written off			
		Discount commission and brokerage written off	2,13,491		
15,163		Losses of assets written off	22,565		
6,620		Losses of vehicles	2,160		
<b>27,844</b>		<b>TOTAL</b>	<b>2,18,216</b>		
<b>3,86,75,220</b>		<b>GRAND TOTAL</b>	<b>5,80,93,456</b>		
<b>5,69,226</b>		Less share of Rajasthan	15,97,286		
		(i) Works	1,18,199		
		(ii) Establishment	22,303		
		(iii) Depreciation	14,56,784		
<b>3,81,05,994</b>		<b>NET TOTAL</b>	<b>5,64,96,170</b>		

**SUBSIDIARY STATEMENT III**  
**NET REVENUE AND APPROPRIATION ACCOUNT FOR THE YEAR ENDING 31ST MARCH,**  
**1969**

Corresponding figures of the previous year	PARTICULARS	Amount	Corresponding figures of the previous year	PARTICULARS	Amount
				1	2
	Rs	Rs	Rs		Rs
	To balance of loss brought forward from last account	..	3,78,26,917	By net surplus from consolidated revenue account By subvention from State Govt.	5,54,60,374
	To net deficit from consolidated revenue account			By other non-operating receipts (Details to be specified e.g., transfer from Development Reserve, General Reserve etc.)	
	To expenses on rating committee				
	To transfer to Taxation Reserve				
	To interest on Bonds guaranteed under section 66 as under :—				
3,28,342	(i) HSEB, share in 4.75% PSEB Bonds 1975	4,56,318			
	(ii) 6% HSEB Bonds, 1979	2,84,825			
	(iii) Ditto 1980	6,87,240			
	(iv) Ditto 1980 (S)	1,26,672			
2,73,000	(v) HSEB share in L.I.C. loan of Rs 2 crores of the composite Board	7,95,066			
	(vi) HSEB loan from L.I.C.	5,11,473			
1,64,025	(vii) Interest on temporary loan	13,60,406			
	(viii) Interest on deposits by the consumers	882			
	(ix) Interest on A.R.C. loan	31,744			
3,20,52,680	To interest on dollar loan	18,92,875			
	To interest on loan from Govt.	4,19,26,261			
25,00,000	To contribution to General Reserve	30,00,000			
	To contribution to loan Redemption Fund				
21,92,000	(i) In 4.5% PSEB Bonds	5,76,000			
	(ii) In 6% HSEB Bonds 1979	9,16,000			
	(iii) Ditto 1980	13,75,042			
	(iv) Ditto 1980 (S)	4,12,375			
	(v) L.I.C. Loan of PSEB	6,38,630			
	Total	5,49,91,809	3,78,26,917	By Balance of loss over to next account	5,54,60,374

1	2	3	4	5	6
Rs		Rs	Rs		Rs
	Less Rajasthan Share in interest on loan from State Govt.	1,29,016	3,78,26,917	B.F.	5,54,60,374
3,16,870	To balance of profit carried over to next account	5,97,581			
3,78,26,917	Total	5,54,60,374	3,78,26,917	Total	5,54,60,374

**Note:**—Three statements showing

- (i) The details of Assessed income as per Annexure "A",
- (ii) Apportionment of intangible assets as per Annexure "B", and
- (iii) Apportionment of interest charges to the various heads of Generation, Transmission and Distribution etc. as per Annexure "C" are attached.

(Sd.) Jia Lal Jain,  
Chief Accounts Officer,  
Haryana State Elecy. Board,  
Chandigarh

(Sd.) S. R. Subrahmanyam,  
Accounts and Finance Member,  
Haryana State Elecy. Board,  
Chandigarh

(Sd.) M. L. Khanna,  
Technical Member,  
Haryana State Elecy. Board,  
Chandigarh

(Sd.) P. N. Sahni,  
Chairman  
Haryana State Elecy. Board,  
Chandigarh.

#### ANNEXURE A'

#### ASSESSED INCOME TAX FOR THE YEAR ENDING 31ST MARCH, 1969

Taxable Income for the year	Rate of Income Tax	Amount of Income Tax	Amount paid during the year	Remarks
-----------------------------	--------------------	----------------------	-----------------------------	---------

Rs	Rs	Rs
----	----	----

—NIL—

(S.I.) Jia Lal Jain,  
Chief Accunts Officer  
Haryana State Elecy. Board,  
Chandigarh.

(S.I.) S. R. Subrahmanyam,  
Accounts & Finance Member,  
Haryana State Elecy. Board,  
Chandigarh

(Sd.) M. L. Khanna,  
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Haryana State Elecy. Board,  
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(Sd.) P. N. Sahni,  
Chairman,  
Haryana State Elecy. Board,  
Chandigarh.

## **ANNEXURE 'B'**

**STATEMENT APPORTIONING CHARGES OF INSTALMENT INTANGIBLE ASSETS FINANCIAL EXHIBITS AND DEFERRED PAYMENTS  
WRITTEN OFF TO THE MAJOR HEADS OF THE REVENUE ACCOUNT FOR THE YEAR 1969-70**

Sd. Jia Lal Jain,  
Chief Accounts Officer,  
Haryana State Electricity Board,  
Chandigarh.

(Sd.) S. R. Subrahmanyam,  
Accounts and Finance Member,  
Haryana State Electricity Board,  
Chandigarh.

(Sd.) M. L. Khanna,  
Technical Member,  
Haryana State Elecy. Board,  
Chandigarh.

(Sd.) P. N. Sahni,  
Chairman  
Haryana State Elecy. Board,  
Chandigarh.

## **ANNEXURE 'C'**

**STATEMENT OF APPORTING CHARGES OF INTEREST TO THE MAJOR HEADS OF THE REVENUE ACCOUNTS**

5	Interest on sums paid by the State Govt. under Guarantees under Section 66	Previous Current						
6	Interest on loans advanced by the State Govt. under Section 64 including arrears	Previous Current	3,20,52,630 4,36,90,120	3,20,52,680 4,36,90,120	2.6921 3.383	51,55,532 57,85,182	3994 4330 374 .448	43,98,676 1,80,768 .025 .029
7	Interest on Temp. Advances less interest on Bank deposits appointed on the basis of booked cost of the assets	Previous Current	1,64,025 13,60,406	1,64,025 13,60,406	.0138 105	26,383 1,80,137	.0020 .0022 .12 .1014	22,510 .0017 .0017 .0008 .0009
Total		Previous Current	3,28,18,047 4,79,44,746	3,28,18,047 4,79,44,746	2.7551 3.712	52,73,637 53,48,554	4089 4433 410 .491	45,03,709 .3489 .3782 .027 .033

D		E		F		G		H		I	
Internal Combustion Power Generation		Transmission		Distribution High Voltage		Distribution Medium and Low Voltage		Public Lighting		Consumer's Servicing etc.	
Amount	nP per KWH 1. Sent out 2. Sold	Amount	nP per KWH 1. Sent out 2. Sold	Amount	nP. per KWH 1. Sent out 2. Sold	Amount	nP. per KWH 1. Sent out 2. Sold	Amount	nP per KWH 1. Sent out 2. Sold	Amount	nP per KWH 1. Sent out 2. Sold
Rs		Rs		Rs		Rs		Rs		Rs	
4,285	.0003	12,583	.0009	51,301	.0039	85,007	.0066	2,550	.0003	35,900	.0027
62,947	.0004	87,024	.0010	2,65,696	.0043	5,01,084	.0071	12,567	.00002	1,92,830	.0030
	.004		.006		.017		.032		.0008		.012
	.005		.007		.021		.039		.0009		.014
5,153	.0004	15,133	.0012	61,700	.0048	1,02,240	.0079	3,067	.0002	43,178	.0033
74,920	.0004	1,03,577	.0013	3,16,234	.0051	5,96,394	.0086	14,957	.0003	2,29,509	.0036
	.005		.007		.020		.033		.0009		.014
	.006		.008		.025		.039		.001		.018
1,529	.00009	2,114	.0001	6,455	.0004	12,174	.0007	307	.00002	4,685	.0003
	.0001		.0002		.0005		.0009		.00002		.0003
43	.000003	59	.000004	179	.00001	338	.00002	8	.000005	130	.000008
	.000003		.000005		.00001		.00003		.000006		.00001

5,03,010	.0390	14,77,302	1145	50,23,143	.4667	99,80,638	.7733	2,99,339	.0232	42,15,040	.3265
21,04,932	.0422	29,10,057	(241	88,84,751	.5059	1,67,56,031	.8383	4,20,238	.251	54,48,161	.3540
	.136		.188		.574		1,083		.027		.416
	.163		.225		.688		1,298		.032		.498
2,574	0.002	7,560	0005	30,822	.0024	51,974	.0039	1,532	.0001	21,570	.0016
65,543	.002	90,612	0006	2,75,550	.026	3,21,743	.0043	13,085	.0001	2,00,780	.0018
	.005		.016		.018				.0003		.013
	.005		.007		.022						.018
5,15,022	.0399	13,12,573	1171	51,55,320	.4778	1,02,03,259	.7917	3,06,488	.237	43,15,688	.3341
23,01,914	.0432	31,93,443	1270	27,43,965	.5179	1,83,87,764	.8583	4,61,152	.0257	70,76,095	.3624
	.149		.206		.629		1,188		.029		.457
	178		246		755		1,423		.036		.548

(Sd.) Jai Lal Jain,  
Chief Accountant Officer,  
Haryana State Elecy. Board,  
Chandigarh

(Sd.) S. R. Subrahmanyam,  
Accounts & Finance Member,  
Haryana State Elecy. Board,  
Chandigarh

(Sd.) M. L. Khanna,  
Technical Member,  
Haryana State Elecy. Board,  
Chandigarh.

(Sd.) P. N. SAHNI,  
Chairman,  
Haryana State Elecy. Board,  
Chandigarh.

## SUBSIDIARY STATEMENT IV

Annual accounts for the year ending 31st March, 1969

Statement of Capital raised and appropriated as on 31st March, 1969

Particulars 1	Balance at the beginning of the year 2	Received during the year 3	Redeemed during the year 4	Balance of the end at the year 5	Remarks 6
A. Capital liabilities being balance of Loans, Bonds, Stocks, etc.	* 72,23,89,169	** 15,86,67,565		88,10,56,734	(A) Loan from State Government (b) Public Borrowing (c) L.I.C. Loan  Total
(Brief description of the Loans, etc. together with the rate of interest, period of repayment in case of Loans, Bonds and redeemable stocks should be given)					69,60,76,669 1,79,12,500 84,00,000  72,23,89,169
B. Other Capital					
(1) Consumer contribution for service lines	5,63,269			5,63,269	(a) Loan from Central/State Government 1,72,57,481
(2) Special items to be specified	19,15,870	28,69,907		47,85,777	9,13,47,770
(3) Subvention from Govt.					(b) Loan from L.I.C. 2,00,00,000
(4) Interest Capitalised	1,65,61,159			1,65,61,159	(c) Public borrowing including A.R.C. 2,41,76,500
C. Borrowing Powers					
Maximum Borrowing Power under Section 65(j) of the Electricity Supply Act, 1948	20,00,00,000			Difference of 39.5% and 40%	58,85,814
Less already utilized upto the year ending 31st March					
Add amount repaid upto the year ending 31st March					15,86,67,565
Balance of Borrowing Power as on 31st March					
Total (A&B)	74,14,29,467	16,15,37,472		90,29,66,939	

(Sd.) Jai Lal Jam,  
Chief Accounts Officer,  
Haryana State Elecy. Board,  
Chandigarh.(Sd.) S. R. Subrahmanyam,  
Accounts & Finance Member,  
Haryana State Elecy. Board,  
Chandigarh.(Sd.) M. L. Khanna,  
Technical Member,  
Haryana State Elecy. Board,  
Chandigarh.(Sd.) P. N. Sahni,  
Chairman,  
Haryana State Elecy. Board,  
Chandigarh.

**SUBSIDIARY STATEMENT V**  
**STATEMENT OF GENERAL RESERVE FOR THE YEAR ENDING 31ST MARCH, 1968-69**

Particulars	Additions during the year				Withdrawals during the year				Balance at the end of the year	Remarks
	Balance at the beginning of the year	Appropriation during the year of account	Transfer of Profit on Sale of obsolete etc. assets sold during the year (Col. 7 of subsidiary Statement IX)	Total	Transfer of loss on sale of obsolete etc. assets sold during the year (Col. 6 of Subsidiary Statement IX)	Other withdrawals purpose to be specified in the remarks column	Total			
1	2	3	4	5	6	7	8	9	10	
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
General Reserve	1,03,04,353	30,00,000	—	30,00,000	—	—	—	—	1,03,04,353	

(Sd.) JIA LAL JAIN,  
 Chief Accounts Officer,  
 Haryana State Elecy. Board,  
 Chandigarh.

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 Accounts and Finance Member,  
 Haryana State Elecy. Board,  
 Chandigarh.

(Sd.) M. L. KHANNA  
 Technical Member,  
 Haryana State Elecy. Board,  
 Chandigarh.

(Sd.) P. N. SAHNI,  
 Chairman,  
 Haryana State Elecy. Board,  
 Chandigarh.

## SUBSIDIARY STATEMENT VI

## STATEMENT OF DEVELOPMENT RESERVE FOR THE YEAR ENDING 31ST MARCH, 1969

Particulars	Balance at the beginning of the year	Appropriation for the year	Withdrawal during the year for		Total	Balance at the end of the year	Remarks
			Development grants	Transfer to net revenue and appropriation account for tariffs reduction			
1	2	3	4	5	6	7	8
Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
NIL							
Sd. JAI LAL JAIN, Chief Accounts Officer, Haryana State Elecy. Board, Chandigarh.	(Sd.) S. R. SUBRAHMANYAN, Accounts and Finance Member, Haryana State Elecy. Board, Chandigarh.		(Sd.) M. L. KHANNA, Technical Member, Haryana State Elecy. Board, Chandigarh.		(Sd.) P. N. SAHNI, Chairman, Haryana State Elecy. Board Chandigarh.		

**SUBSIDIARY STATEMENT VII**  
**STATEMENT OF CAPITAL EXPENDITURE FOR THE YEAR ENDING 31-3-69**  
**Relating to N.P.A.—Main Project (Left Bank)**

Serial No.	Particulars	Balance at the beginning of the year	Additions during the year	Retirement during the year				Remarks
				Sold	Transferred due to assets ceas- ing to be available for use	Expenses written off	Balance at the end of the year	
1	2	3	4	5	6	7	8	9
<b>A. INTANGIBLE ASSETS</b>								
1. Fees and expenses for the formation of the Board								
2.	Office expenses incidental to organising the Board							
3.	Discount on stocks, Bonds, etc., issued							
4.	Expenses incurred on raising finances							
5.	Other expenses, e.g. (Conversions)							
Total Intangible Assets ..		..	..	..	..	..	..	..
<b>B. HYDRAULIC POWER PLANT</b>								
1.	Land and Rights ..	89,663	..				89,663	
2.	Buildings and civil engineering works containing generating plant and equipment	2,03,30,548	6,701				2,03,37,249	
3.	Hydraulic Works forming part of a hydro-electric system including—							
(i)	Dams, spillways, weirs, canals, reinforced concrete flumes and syphons ..	2,48,40,054						
(ii)	Reinforced concrete pipe lines and surge tanks, steel pipe lines sluice gates, steel surge tanks hydraulic control valves and other hydraulic works	12,53,05,953		7,013			15,01,53,020	
4.	Water wheels, generators and ancillary equipment including plant foundations							
5.	Switchgear including cable connections							
6.	Lightening arrestors ..	1,143	..	..	..	..	1,143	
7.	Miscellaneous power plant equipment	(—)11,31,702	(—)27,394					
		4,17,39,357					4,05,80,261	
8.	Other civil works (to be specified)—							
(i)	Other items ..	15,97,569	(—)15,940				15,81,619	
(ii)	Roads and Railway sidings ..	76,94,825					76,94,825	
		19,67,59,048						
		2,37,08,352						
Total Hydraulic Power Plant ..		22,04,67,400	(—)29,620				22,04,37,780	

1	2	3	4	5	6	7	8	9
---	---	---	---	---	---	---	---	---

**C. STEAM POWER PLANT**

1. Land and Rights .....
2. Buildings and civil engineering works containing generating plant and equipment .....
3. Boiler plant and equipment including plant foundations .....
4. Engines, Turbines, Generators and ancillary equipment including plant foundations .....
5. Water cooling system comprising cooling towers and circulating water systems .....
6. Switchgear including cable connections .....
7. Lightening Arrestors .....
8. Miscellaneous power plant and equipment .....
9. Other civil works (to be specified) .....

Total Steam Power Plant .....

**D. INTERNAL COMBUSTION POWER PLANT**

1. Land and Rights .....
2. Buildings and civil engineering works containing generating plant and equipment .....
3. Engines, generators and ancillary equipment including plant foundations .....
4. Water cooling system comprising cooling towers and circulating water systems .....
5. Switchgear including cable connections .....
6. Lightening Arrestors .....
7. Miscellaneous power plant and equipment .....
8. Other civil works (to be specified) .....

Total Internal combustion Power Plant .....

**E. TRANSMISSIONS PLANT  
(HIGH OR EXTRA HIGH VOLTAGE)**

1. Land and Rights .. (-) 16,77,042 10,90,107 .. 4,13,065
2. Buildings and structures including civil engineering works containing transmission plant and equipment .. (-) 7,00,824 76,98,147 45,893 .. 68,44,216
3. Substation transformers, transformer kiosks, substation equipment and other fixed apparatus including plant foundations ..

1	2	3	4	5	6	7	8
(i) Transformers including foundations having a rating of 100 kilovolt amperes and over		(-)-6,16,609		1,61,271	..	..	2,46,89,149
(ii) Others		2,51,44,487					
4. Switchgear including cable connections		5,55,467	15,890	..	..	..	5,71,357
5. Synchronous condensors	..	..	..	..	..	..	..
6. Towers, Poles, fixtures, overhead conductors and devices—							
(i) Lines on fabricated steel supports operating at nominal voltages higher than 66 kilovolts							
(ii) Lines on steel or reinforced concrete supports operating at nominal voltage higher than 13.2 kilovolts but not exceeding 66 kilovolts,		(-)-10,35,912		54,558			2,25,99,452
(iii) Other lines on steel or reinforced concrete supports		2,35,80,806					
(iv) Lines on wood supports							
7. (i) Underground cables and devices including joint boxes and disconnecting boxes		(-)-3,328	9,700	..	..	..	6,372
(ii) Cable Duct System	..	..	..	..	..	..	..
8. Other works—							
(i) Other items		(-)- 10,897	22,227	..	..	..	11,330
(ii) Railway siding	..	..	..	..	..	..	..
		5,80,54,789					
		(-)- 32,30,387					
Total Transmission Plant	..	5,48,24,402	3,10,539	..	..	..	5,51,34,941

## F. DISTRIBUTION PLANT (HIGH VOLTAGE)

1. Land and Rights .. .. .. ..
2. Buildings and structures including civil engineering works containing distribution plant and equipment .. .. .. ..
3. Sub-station transformers, transformer kiosks, substation equipment and other fixed apparatus including plant foundations—
  - (i) Transformers, including foundations having a rating of 100 kilovolts amperes and over .. .. .. ..
  - (ii) Others .. .. .. ..
4. Switchgear including cable connections .. .. .. ..
5. Towers, Poles, fixtures overhead conductors and devices—
  - (i) Lines on steel or reinforced concrete supports operating at nominal voltages higher than 13.2 kilovolts .. .. .. ..
  - (ii) Other lines on steel or reinforced concrete supports .. .. .. ..
  - (iii) Lines on wood supports .. .. .. ..

1	2	3	4	5	6	7	8	9
6.	Lightening Arrestors	..	..	..	..	..	..	..
7.	Synchronous condensers	..	..	..	..	..	..	..
8.	(i) Underground cables and devices including joint boxes and disconnecting boxes	..	..	..	..	..	..	..
	(ii) Cable Duct System	..	..	..	..	..	..	..
9.	Service lines	..	..	..	..	..	..	..
10.	Metering equipment	..	..	..	..	..	..	..
<b>Total Distribution Plant (H.V.)</b>		..	..	..	..	..	..	..

**G. DISTRIBUTION PLANT (MEDIUM AND LOW VOLTAGE)**

1.	Land and Rights	..	..	..	..	..	..	..
2.	Buildings and structures including civil engineering works containing distribution plant and equipment	..	..	..	..	..	..	..
3.	Substation transformers, transformer kiosks, substation equipment and other fixed apparatus including plant foundations—	..	..	..	..	..	..	..
	(i) Transformers including foundations having a rating of 100 kilovolt amperes and over }	..	..	..	..	..	..	..
	(ii) Others	..	..	..	..	..	..	..
4.	Switchgear including cable connections	..	..	..	..	..	..	..
5.	Towers, Poles, Fixtures, Over-head conductors and devices—	..	..	..	..	..	..	..
	(i) Lines on steel or reinforced concrete supports }	..	..	..	..	..	..	..
	(ii) Lines on wood supports }	..	..	..	..	..	..	..
6.	Lightening Arrestors	..	..	..	..	..	..	..
7.	(i) Under-ground cables and devices including joint boxes and disconnecting boxes	..	..	..	..	..	..	..
	(ii) Cable Duct System	..	..	..	..	..	..	..
8.	Service lines	..	..	..	..	..	..	..
9.	Metering equipment	..	..	..	..	..	..	..
<b>Total Distribution Plant (M &amp; L.V.)</b>		..	..	..	..	..	..	..

**H. PUBLIC LIGHTING**

1. Street and signal lighting system

**I. GENERAL EQUIPMENT (NOT ALLOCATED TO OTHER SUB-HEADS)**

1. Land and Rights	..	22,458	}	..	..	..	..	28,318
		5,860		..	..	..	..	..

1	2	3	4	5	5	7	8	9
2.	Buildings and structures ..	5,08,556 2,82,558 ]	7,644	..	..	..	7,98,758	
3.	Office furniture and equipment ..	(-) 248 1,180 ]	345	..	..	..	1,277	
4.	Transportation equipment ..	304 1,06,335 ]	..	..	..	..	1,06,639	
5.	Laboratory and meter testing equipment ..	60,968	..	..	..	..	60,968	
6.	Workshop plant and equipment ..	1,52,243	..	..	..	..	1,52,243	
7.	Tools and works equipment ..	35,114 30,83,569 ]	1,661	..	..	..	31,20,344	
8.	Communication equipment ..	(-) 240 13,42,278 ]	(-) 2,445	..	..	..	13,39,603	
9.	Miscellaneous equipment ..	27,200 2,24,890 ]	..	..	..	..	2,52,090	
10.	Other works (to be specified) ..	(-) 6,716	2,601	..	..	..	(-) 4,115	
		52,53,175 5,93,144 ]						
	Total General Equipment ..	58,46,319	9,806	..	..	..	58,56,125	

## K. WIRING AND SALES

1.	Land and Rights ..	..	..	..	..	..
2.	Buildings and structures ..	..	..	..	..	..
3.	Office furniture and equipment ..	..	..	..	..	..
4.	Show-room equipment ..	..	..	..	..	..
5.	Demonstration equipment ..	..	..	..	..	..

Total of Wiring and Sales ..

## L. MANUFACTURE OF ELECTRICAL PLANT

1.	Land and Rights ..	..	..	..	..	..
2.	Buildings and structures ..	(-) 2,436	..	..	..	(-) 2,436
3.	Office furniture and equipment ..	..	..	..	..	..
4.	Tools and equipment ..	..	..	..	..	..
	Total of manufacture of electrical plant ..	(-) 2,436	..	..	..	(-) 2,436
		26,00,67,012 2,10,68,673 ]				

Total of Capital assets in use .. 28,11,35,685 2,90,725 .. .. 28,14,26,410

*Note.—Capital expenditure on item F 9 and G 8 should includ: contribution made by consumers towards service line charges.**Note.—The figures shown in opening balances include figures of accounts for the period 1st April, 1967 to 2nd May, 1967 as intimated by the P.S.E.B. These figures have been distinctly shown in the opening balances in addition to be closing balance of Accounts for 1967-68.*

(Sd.) JIA LAL JAIN, (Sd.) S. R. SUBRAHMANYAN, (Sd.) M. L. KHANNA, (Sd.) P.N. SAHNI,

Chief Accounts Officer, Haryana State Elecy. Board, Chandigarh. Accounts and Finance Member, Haryana State Elecy. Board, Chandigarh. Technical Member, Haryana State Elecy. Board, Chandigarh. Chairman, Haryana State Elecy. Board, Chandigarh.

**SUBSIDIARY STATEMENT VII**  
**STATEMENT OF CAPITAL EXPENDITURE FOR THE YEAR ENDING 31-3-69**  
Relating to B.N.P.A. Main Project (Right Bank)

Serial No.	Particulars	Balance at the beginning of the year	Additions during the year	Retirement during the year				REMARKS
				Sold	Transferred due to assets ceasing to be avail- able for use	Expenses written off	Balance at the end of the year	
1	2	3	4	5	6	7	8	9
<b>A. INTANGIBLE ASSETS</b>								
1.	Fees and expenses for the formation of the Board							
2.	Office expenses incidental to organising the Board							
3.	Discount on Stocks, Bonds, etc. issued							
4.	Expenses incurred on raising finances							
5.	Other expenses, e.g. (conversions)							
<b>Total Intangible Assets</b>								
<b>B. HYDRAULIC POWER PLANT</b>								
1.	Land and Rights							
2.	Buildings and civil engineering works containing generating plant and equipment	10,101	19,74,667 ]	4,148				19,88,916
3.	Hydraulic Works forming part of a hydro-electric system including							
(i)	Dams, spillways, weirs, canals, reinforced concrete flumes and siphons	1,54,331	3,03,56,833 ]	6,65,662				3,11,76,826
(ii)	Reinforced concrete pipe lines and surge tanks, steel pipe lines, sluice gates, steel surge tanks, hydraulic control valves and other hydraulic works							
4.	Water wheels, generators and ancillary equipment including plant foundations							
5.	Switchgear including cable connections							
6.	Lightening Arrestors	418	(-)8,277					(-)7,859
7.	Miscellaneous Power Plant equipment	61,359	2,41,98,798 ]	18,54,381				2,61,14,538
8.	Other civil works (to be specified)							
(i)	Other items	64,213						64,213
(ii)	Roads and Railway sidings							
		2,25,791 ]						
		5,65,94,929 ]						
<b>Total Hydraulic Power Plant ..</b>								
		5,68,20,720	25,15,914	..	..	..		5,93,36,634

1	2	3	4	5	6	7	8	9
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**C. STEAM POWER PLANT**

1. Land and Rights	..	..	..	..	..	..	..	..
2. Buildings and civil engineering works containing generating plant and equipment	..	..	..	..	..	..	..	..
3. Boiler plant and equipment including plant foundations	..	..	..	..	..	..	..	..
4. Engines, Turbines, Generators and ancillary equipment including plant foundations	..	..	..	..	..	..	..	..
5. Water cooling system comprising cooling towers and circulating water systems	..	..	..	..	..	..	..	..
6. Switchgear including cable connections	..	..	..	..	..	..	..	..
7. Lightening Arrestors	..	..	..	..	..	..	..	..
8. Miscellaneous power plant equipment	..	..	..	..	..	..	..	..
9. Other civil works (to be specified)	..	..	..	..	..	..	..	..
<b>Total Steam Power Plant</b>	..	..	..	..	..	..	..	..

**D. INTERNAL COMBUSTION POWER PLANT**

1. Land and Rights	..	..	..	..	..	..	..	..
2. Buildings and civil engineering works containing generating plant and equipment	..	..	..	..	..	..	..	..
3. Engines, generators and ancillary equipment including plant foundations	..	..	..	..	..	..	..	..
4. Water cooling system comprising cooling towers and circulating water systems	..	..	..	..	..	..	..	..
5. Switchgear including cable connections	..	..	..	..	..	..	..	..
6. Lightening Arrestors	..	..	..	..	..	..	..	..
7. Miscellaneous power plant equipment	..	..	..	..	..	..	..	..
8. Other civil works (to be specified)	..	..	..	..	..	..	..	..
<b>Total Internal Combustion Power Plant</b>	..	..	..	..	..	..	..	..

**E. TRANSMISSION PLANT (HIGH OR EXTRA HIGH VOLTAGE)**

1. Land and rights	..	5,12,943 ] 8,68,249 ]	1,23,888	..	..	..	15,05,080
2. Buildings and structures including civil engineering works containing transmission plant and equipment	..	( - ) 19,55,487 ] 59,70,402 ]	21,71,610	..	..	..	64,86,525
3. Sub-station transformers, transformer kiosks, sub-station equipment and other fixed apparatus including plant foundations	..	..	..	..	..	..	..

1	2	3	4	5	6	7	8	9
(i) Transformers including foundations having a rating of 100 kilovolts amperes and over		(--)15,12,998 } 2,02,07,286 }	55,11,103 ..	..	..	..	2,42,05,391	
(ii) Others		(--)33,066 }	37,58,838				1,06,61,318	
4. Switchgear including cable connections		69,35,546 }						
5. Synchronous condensers								
6. Towers, Poles, Fixtures, overhead conductors and devices—								
(i) Lines on fabricated supports operating at nominal voltages higher than 66 kilovolts		22,49,275 }	1,16,24,555				4,00,20,299	
(ii) Lines on steel or reinforced concrete supports operating at nominal voltage higher than 13.2 kilovolts but not exceeding 66 kilovolts		2,61,4,4,9 }						
(iii) Other lines on steel or reinforced concrete supports								
(iv) Lines on wood supports								
7. (i) Under ground cables and fixtures including joint boxes and disconnecting boxes			(--)6,52,392				(--)6,52,392	
(ii) Cable Duct System								
7. (A) Other works (to be specified)								
(i) Other items	..	10,80,357	13,52,480				24,38,837	
(ii) Ry. sidings		19,615	616				20,231	
		(--)7,39,333 }						
		6,12,33,924 }						
Total Transmission Plant	..	6,04,94,591	2,41,90,698				8,46,85,289	

**F. DISTRIBUTION PLANT (HIGH VOLTAGE)**

1. Land and Rights
2. Buildings and structures including civil engineering works containing distribution plant and equipment
3. Sub station, transformers, transformer kiosks, sub-stationed equipment and other fixed apparatus including plant foundations—
  - (i) Transformers including foundations having a rating of 100 kilovolts amperes and over
  - (ii) Others
4. Switchgear including cable connections
5. Towers, Poles, Fixtures, overhead conductors and devices—
  - (i) Lines on steel or reinforced concrete supports operating at nominal voltages higher than 13.2 kilovolts
  - (ii) Other lines on steel or reinforced concrete supports
  - (iii) Lines on wood supports

1	2	3	4	5	6	7	8	9
6.	Lightening Arrestors							
7.	Synchronous condensers							
8.	(i) Under-ground cables and devices including joint boxes and disconnecting boxes							
	(ii) Cable Duct System							
9.	Service lines							
10.	Metering equipment							
<b>Total Distribution Plant (H.V.)</b>								
<b>G. DISTRIBUTION PLANT (MEDIUM AND LOW VOLTAGE)</b>								
1.	Land and Rights							
2.	Buildings and structures including civil engineering works containing distribution plant and equipment							
3.	Substation transformers,— transformer kiosks, substation equipment and other fixed apparatus including plant foundations							
	(i) Transformer including foundations having a rating of 100 kilovolt amperes and over							
	(ii) Others							
4.	Switchgear including cable connections							
5.	Towers, Poles, Fixtures over-head conductors and devices—							
	(i) Lines on steel or reinforced concrete supports							
	(ii) Lines on wood supports							
6.	Lightening Arrestors							
7.	(i) Under ground cables and devices including joint boxes and disconnecting boxes							
	(ii) Cable Duct System							
8.	Service lines							
9.	Metering equipment							
<b>Total Distribution Plant (M. &amp; L.V.)</b>								
<b>H. PUBLIC LIGHTING Street and Signal lighting system</b>								
<b>I. GENERALEQUIPMENT (NOT ALLOCATED TO OTHER SUB-HEADS)</b>								
1.	Land and Rights	21,368					21,368	

1	2	3	4	5	6	7	8	9
2.	Buildings and structures	14,22,702 2,00,338 }	11,238	..	..	..	16,34,278	
3.	Office furniture and equipment	17,064 44,537 }	62,958	..	..	..	1,24,559	
4.	Transportation equipment	15,89,357 14,39,247 }	7,46,377	..	..	..	37,74,981	
5.	Laboratory and meter testing equipment	11,217	71,733	..	..	..	82,950	
6.	Workshop plant and equipment	46,236	93,687	..	..	..	1,39,923	
7.	Tools and works equipment	68,778 21,27,766 }	4,62,327	..	..	..	26,58,871	
8.	Communication equipment	(-)1,65,400 12,41,316 }	(-)58	..	..	..	10,75,858	
9.	Miscellaneous equipment	3,07,366 6,12,908 }	18,217	..	..	..	9,38,491	
10.	Other works (to be specified)	59,509	27,758	..	..	..	87,267	
		32,39,867 58,04,442 }						
	Total General Equipment	90,44,309	14,94,237	..	..	..	1,05,38,546	
K.	WIRING AND SALES							
1.	Land and Rights	..	..	..	..	..	..	
2.	Building and structure	..	..	..	..	..	..	
3.	Office furniture and equipment	..	..	..	..	..	..	
4.	Show-room equipment	..	..	..	..	..	..	
5.	Demonstration equipment	..	..	..	..	..	..	
	Total of Wiring and Sales	..	..	..	..	..	..	
L.	MANUFACTURE OF ELECTRICAL PLANT							
1.	Land and Rights	..	..	..	..	..	..	
2.	Buildings and structures	..	..	..	..	..	..	
3.	Office furniture and equipment	..	..	..	..	..	..	
4.	Tools and equipment	..	..	..	..	..	..	
	Total of Manufacture of Electrical Plant	..	..	..	..	..	..	
		27,26,325 12,36,33,925 }						
	Total of Capital Assets in use	12,63,59,620	2,82,00,849	..	..	..	15,45,60,469	

Note.—Capital expenditure on items F-9 and G-8 should include contribution made by consumers towards service line charges.

Note.—The figures shown in opening balances include figures of accounts for the period 1-4-67 to 2-5-67 as intimated by the P.S.E.B. These figures have been distinctly shown in the opening balances in addition to the closing balances of Accounts for 1967-68.

(Sd) JIA LAL JAIN

Chief Accountant Officer,  
Haryana State Elecy. Board,  
Chandigarh.

(Sd) S.R.SUBRAHMANYAN.

Accounts & Finance Member,  
Haryana State Elecy. Board,  
Chandigarh.

(Sd) M.L. KHANNA,

Technical Member,  
Haryana State Elecy. Board,  
Chandigarh.

(Sd) P.N. SAHNI,

Chairman,  
Haryana State Elecy. Board,  
Chandigarh.

**SUBSIDIARY STATEMENT VII**

**STATEMENT OF CAPITAL EXPENDITURE FOR THE YEAR ENDING 31-3-69**

**Relating to B.N.P. B. Subsidiary Project Consisting of works below 6 K.V.**

1	2	3	4	5	6	7	8	9
<b>STEAM POWER PLANT</b>								
1. Land and Rights		1,71,410 8,445 }						1,79,855
2. Buildings and civil engineering works containing generating plant and equipment		50,028						50,028
3. Boiler Plant and equipment including plant foundations								
4. Engines, turbines, Generators and ancillary equipment including plant foundations		11,40,285 15,89,356 }						27,29,641
5. Water cooling system comprising cooling towers and circulating water systems								
6. Switchgear including cable connections								
7. Lightening Arrestors								
8. Miscellaneous Power Plant equipment								
9. Other civil works (to be specified)		11,98,758 17,60,766 }						
Total Steam Power Plant		29,59,524						29,59,524

**D. INTERNAL COMBUSTION POWER PLANT**

1. Land and Rights
2. Buildings and civil engineering works containing generating plant and equipment
3. Engines, generators and ancillary equipment including plant foundations
4. Water cooling system comprising cooling towers and circulating water systems
5. Switchgear including cable connections
6. Lightening Arrestors
7. Miscellaneous power plant equipment
8. Other civil works to be specified)

Total Internal Combustion Power Plant

**E. TRANSMISSION PLANT (HIGH OR EXTRA HIGH VOLTAGE)**

1. Land and Rights
2. Building and structures including civil engineering works containing transmission plant and equipment
3. Substation transformers, transformer kiosks, substation equipment and other fixed apparatus including plant foundations

1	2	3	4	5	6	7	8	9
	(i) Transformers including foundations having a rating of 100 kilovolts amperes and over							
	(ii) Others							
4.	Switchgear including cable connections							
5.	Synchronous condensors							
6.	Towers, Poles, Fixtures, overhead conductors and devices							
	(I) Lines on fabricated steel supports operating at nominal voltages higher than 66 kilovolts							
	(II) Lines on steel or reinforced concrete supports operating at nominal voltage higher than 13.2 kilovolts but not exceeding 66 kilovolts							
	(III) Other lines on steel or reinforced concrete supports							
	(IV) Lines on wood supports							
7.	(i) Under-ground cables and devices including joint boxes and disconnecting boxes							
	(ii) Cable Duct System							
	Total Transmission Plant							

#### F. DISTRIBUTION PLANT (HIGH VOLTAGE)

1. Land and Rights	586		6,74,823
	5,74,237 ]		
2. Buildings and structures including civil engineering works containing distribution plant and equipment	33,13,250 ]	99,347	33,96,110
	(-)16,487 ]		
3. Substation transformers, transformer kiosks, substation equipment and other fixed apparatus including plant foundations			
(i) Tranformers including foundations having a rating of 100 kilovolts amperes and over	1,60,71,873— ]	1,13,22,390	2,77,42,326
	3,48,063 ]		
(ii) Others	7,83,271 ]	4,08,570	11,98,953
4. Switchgear including cable connections	7,112 ]		
5. Towers, Poles, Fixtures, overhead conductors and devices			
(i) Lines on steel or reinforced concrete supports operating at nominal voltages higher than 13.2 kilovolts	1,65,736 ]	1,02,31,540	3,07,42,823
	2,03,45,527 ]		
(ii) Other lines on steel or reinforced concrete supports			
(iii) Lines on wood supports			
6. Lightening Arrestors	554 ]	39,959	1,23,456
	82,943 ]		
7. Synchronous condensors			

1	2	3	4	5	6	7	8	9
8.	(i) Under-ground cables and devices including joints boxes and disconnecting boxes	1,222 3,69,025 ]	3,68,490	..	..	..	6,38,737	
	(ii) Cable Duct System	..	..	..	..	..	..	
9.	Service lines	.. 1,57,639 86,34,379 ]	92,26,979	..	..	..	1,80,18,997	
10.	Metering equipment	.. 6,870 10,14,147 ]	7,72,341	..	..	..	17,93,358	
11.	Other works	.. 24,677	27,694	..	..	..	52,371	
		6,71,315 5,12,13,329 ]						
	Total Distribution Plant (H.V.)	5,18,84,644	3,24,97,310	..	..	..	8,43,81,954	
G.	DISTRIBUTION PLANT (MEDIUM AND LOW VOLTAGE)							
1.	Land and Rights	.. 2,99,795	..	..	..	..	2,99,795	
2.	Buildings and structures including civil engineering works containing distribution plant and equipment	23,34,003	..	..	..	..	23,34,003	
3.	Substation transformers, transformers kiosks, substation equipment and other fixed apparatus including plant foundations							
	(i) Transformers including foundations having a rating of 100 kilovolt amperes and over	29,605 2,14,48,153 ]	8,16,284	..	..	..	2,33,94,042	
	(ii) Others	.. 2,781 2,06,073 ]	1,21,183	..	..	..	3,30,037	
4.	Switchgear including cable connections							
5.	Towers, Poles, Fixtures, overhead conductors and devices—							
	(i) Lines on steel or reinforced concrete supports	(—)54,593 5,31,88,647 ]	2,05,40,239	..	..	..	7,36,74,293	
	(ii) Lines on wood supports	..						
6.	Lightening Arrestors	.. (-)1,350 74,564 ]	1,36,045	..	..	..	2,09,259	
7.	(i) Under-ground cables and devices including joint boxes and disconnecting boxes	6,592 29,826 ]	27,497	..	..	..	63,915	
	(ii) Cable Duct System	..	..	..	..	..	..	
8.	Service lines	.. 7,10,058 5,71,00,780 ]	3,95,13,206	..	..	..	9,73,54,044	
9.	Metering equipment	.. 1,33,883 ]	38,07,160	..	..	..	1,98,06,735	
10.	Other Works	.. 1,58,65,692 ]						
	(i) Other items	.. 1,66,322 ]	8,936	..	..	..	1,75,258	
	(ii) Rly sidings and Roads	.. 2,676 ]	174	..	..	..	2,850	
		8,26,976 15,07,16,531 ]						
	Total Distribution Plant (M. & L.V.)	15,15,43,507	6,50,00,724	..	..	..	21,65,44,231	
H.	PUBLIC LIGHTING							
1.	Street and signal lighting system	24,846 6,61,338 ]	2,68,410	..	..	..	9,54 594	

1	3	3	4	5	7	7	8	9
2	Buildings and structures	18,501	3,64,035				6,90,044	
		3,07,508						
3	Office furniture and equipment	4,102	76,636				4,55,354	
		3,74,616						
4	Transportation equipment	9,10,460	35,30,979				44,41,439	
5	Laboratory and meter testing equipment	68	17,245				46,671	
		29,358						
6	Workshop plant and equipment	1,52,755	50,928				2,03,683	
7	Tools and works equipment	1,287	4,27,163				22,85,258	
		18,56,808						
8	Communication equipment	447	1,59,469				20,95,072	
		19,35,156						
9	Miscellaneous equipment	(—)2,175	16,785				7,63,983	
		7,49,373						
10	Other works (to be specified)	44	33,315				49,908	
		16,549						
		22,024						
		64,36,556						
	Total General equipment	64,58,580	49,41,411				1,13,99,991	

**K. WIRING AND SALES**

1	Land and Rights					
2	Buildings and structure					
3	Office furniture and equipment					
4	Show-room equipment					
5	Demonstration equipment					

Total of Wiring and Sales

**I. MANUFACTURE OF ELECTRICAL PLANT**

1	Land and Rights					
2	Buildings and structures	5,255	10,772			16,027
3	Office furniture and equipment					
4	Tools and equipment		6,197			6,197
	Total of Manufacture of Electrical Plant	5,255	16,969			22,224

33,05,927  
21,02,31,767**TOTAL OF CAPITAL ASSETS IN USE**

21,35,37,694— 10,27,24,824

31,62,62,518

**Note:**—Capital expenditure on items F 9 and G 8 should include contribution made by consumers towards service line charges.

**Note:**—The figures shown in opening balances include figures of accounts for the period 1-4-67 to 2-5-67 as intimated by the P.S.E.B. These figures have been distinctly shown in the opening balances in addition to the closing balances of Accounts for 1967-68.

Sd. Jia Lal Jain,  
Chief Accounts Officer,  
Haryana State Elecy. Board,  
Chandigarh.

Sd. S. R. Subrahmanyam,  
Accounts & Finance Member,  
Haryana State Elecy. Board,  
Chandigarh.

Sd. M.L. Khanna, Sd. P. N. Sahni,  
Technical Member, Chairman  
Haryana State Elecy. Board, Haryana State Elecy. Board,  
Chandigarh, Chandigarh.

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**SUBSIDIARY STATEMENT VII**  
**STATEMENT OF CAPITAL EXPENDITURE FOR THE YEAR ENDING 31ST MARCH, 1969**  
**Relating to Diesel Sets in Haryana**

Serial No.	Particulars	Balance at the beginning of the year	Additions during the year	Retirement during the year			Balance at the end of the year	Remarks
				Sold	Transferred due to assets ceasing to be available for use	Expenses written off		
1	2	3	4	5	6	7	8	9
<b>A. INTANGIBLE ASSETS</b>								
1.	Fees and expenses for the formation of the Board	..	..	..	..	..	..	..
2.	Office expenses incidental to organising the Board	..	..	..	..	..	..	..
3.	Discount on stocks, Bonds etc. issued	..	..	..	..	..	..	..
4.	Expenses incurred on raising finances	..	..	..	..	..	..	..
5.	Other expenses, e. g. (conversions)	..	..	..	..	..	..	..
Total Intangible Assets		..	..	..	..	..	..	..
<b>B. HYDRAULIC POWER PLANT</b>								
1.	Land and Rights	..	..	..	..	..	..	..
2.	Buildings and civil engineering works containing generating plant and equipment	..	..	..	..	..	..	..
3.	Hydraulic works forming part of a hydro-electric system including—	..	..	..	..	..	..	..
(i)	Dams, spillways, weirs, canals, reinforced concrete flumes and siphons	..	..	..	..	..	..	..
(ii)	Reinforced concrete pipe lines and surge tanks, steel pipes—lines, sluic-gates, steel surge tanks, hydraulic control valves and other hydraulic works	..	..	..	..	..	..	..
4.	Water wheels, generators and ancillary equipment including plant foundations	..	..	..	..	..	..	..
5.	Switchgear including cable connections	..	..	..	..	..	..	..
6.	Lightening Arrestors	..	..	..	..	..	..	..
7.	Miscellaneous Power Plant equipment	..	..	..	..	..	..	..
8.	Other civil works (to be specified)	..	..	..	..	..	..	..
(i)	Other items	..	..	..	..	..	..	..
(ii)	Roads and Railway sidings	..	..	..	..	..	..	..
Total Hydraulic Power Plant		..	..	..	..	..	..	..



1	2	3	4	5	6	7	8	9
	(i) Transformers including foundations having a rating of 100 kilovolt amperes and over }							
	(ii) Others }							
4.	Switchgear including cable connections							
5.	Synchronous condensers							
6.	Towers, Poles, Fixtures, overhead conductors and devices							
	(i) Lines on fabricated steel supports operating at nominal voltages higher than 66 kilovolts }							
	(ii) Lines on steel or reinforced concrete supports operating at nominal voltage higher than 13.2 kilovolts but not exceeding 66 kilovolts }							
	(iii) Other lines on steel or reinforced concrete supports }							
	(iv) Lines on wood supports }							
7.	(i) Underground cables and devices including joint boxes and disconnecting boxes							
	(ii) Cable Duct System							
	Total Transmission Plant							
<b>F. DISTRIBUTION PLANT (HIGH VOLTAGE)</b>								
1.	Land and Rights							
2.	Buildings and structures including civil engineering works containing distribution plant and equipment							
3.	Substation transformers, transformer kiosks, substation equipment and other fixed apparatus including plant foundations							
	(i) Transformers including foundations having a rating of 100 kilovolts amperes and over }							
	(ii) Others }							
4.	Switchgear including cable connections							
5.	Towers, Poles, Fixtures, overhead conductors and devices							
	(i) Lines on steel or reinforced concrete supports operating at nominal voltages higher than 13.2 kilovolts }							
	(ii) Other lines on steel or reinforced concrete supports }							
	(iii) Lines on wood supports }							

1	2	3	4	5	6	7	8	9
6.	Lightening Arrestors	..	..	..	..	..	..	..
7.	Synchronous condensers	..	..	..	..	..	..	..
8.	(i) Underground cables and devices including joint boxes and disconnecting boxes	..	..	..	..	..	..	..
	(ii) Cable Duct System	..	..	..	..	..	..	..
9.	Service Lines	..	..	..	..	..	..	..
10.	Metering equipment	..	..	..	..	..	..	..
11.	Other works	..	..	..	..	..	..	..
<hr/>								
Total Distribution Plant (H.V.) ..								

**G. DISTRIBUTION PLANT  
(MEDIUM AND LOW VOLTAGE )**

1.	Land and Rights	..	..	..	..	..	..	..
2.	Buildings and structures including civil engineering works containing distribution plant and equipment	..	..	..	..	..	..	..
3.	Substation transformers, transformer kiosks, substation equipment and other fixed apparatus including plant foundations	..	..	..	..	..	..	..
	(i) Transformers including foundations having a rating of 100 kilo volts amperes and over	..	..	..	..	..	..	..
	(ii) Others	..	..	..	..	..	..	..
4.	Switchgear including cable connections	..	..	..	..	..	..	..
5.	Towers, Poles, overhead conductors and devices—	..	..	..	..	..	..	..
	(i) Lines on steel or reinforced concrete supports	..	..	..	..	..	..	..
	(ii) Lines on wood supports	..	..	..	..	..	..	..
6.	Lightening Arrestors	..	..	..	..	..	..	..
7.	(i) Under-ground cables and devices including joint boxes and disconnecting boxes	..	..	..	..	..	..	..
	(ii) Cable Duct System	..	..	..	..	..	..	..
8.	Service lines	..	..	..	..	..	..	..
9.	Metering equipment	..	..	..	..	..	..	..
<hr/>								
Total Distribution Plant (M & L.V.) ..								

**H. PUBLIC LIGHTING**

1.	Steel and signal lighting system	3	..	..	..	..	..	..
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**I. GENERAL EQUIPMENT (NOT ALLOCATED TO OTHER SUB-HEADS)**

1.	Land and rights	..	..	..	..	..	..	..
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1	2	3	4	5	6	7	8	9
2.	Buildings and structures ..	27,827 ] 8,425 ]	..	..	..	..	..	36,252
3.	Office furniture and equipment ..	..	..	..	..	..	..	..
4.	Transportation equipment ..	..	..	..	..	..	..	..
5.	Laboratory and meter testing equipment ..	..	..	..	..	..	..	..
6.	Workshop plant and equipment ..	18,451	..	..	..	..	..	18,451
7.	Tools and works equipment ..	19,089 ] (—)1,307 ]	..	..	..	..	..	17,782
8.	Communication equipment ..	370	..	..	..	..	..	370
9.	Miscellaneous equipment ..	6,040	..	..	..	..	..	6,040
10.	Other works (to be specified) ..	3,203	..	..	..	..	..	3,203
		68,940 ] 13,158 ]						
	Total General Equipment ..	82,098	..	..	..	..	..	82,098
<b>K. WIRING AND SALES</b>								
1.	Land and Rights ..	..	..	..	..	..	..	..
2.	Buildings and structures ..	..	..	..	..	..	..	..
3.	Office furniture and equipment ..	..	..	..	..	..	..	..
	Show-room equipment ..	..	..	..	..	..	..	..
	Demonstration equipment ..	..	..	..	..	..	..	..
	Total of Wiring and Sales ..	..	..	..	..	..	..	..
<b>L. MANUFACTURE OF ELECTRICAL PLANT</b>								
1.	Land and Rights ..	..	..	..	..	..	..	..
2.	Buildings and structures ..	..	..	..	..	..	..	..
3.	Office furniture and equipment ..	..	..	..	..	..	..	..
4.	Tools and equipment ..	..	..	..	..	..	..	..
	Total of Manufacture of Electrical Plant ..	..	..	..	..	..	..	..
		24,98,666 ] (—)38,138 ]						
	Total of Capital Assets in use ..	24,60,528	30	..	..	..	..	24,60,558

*Note.—Capital expenditure on items F-9 and G-8 should include contribution made by consumers towards service line charges.*

*Note.—The figures shown in opening balances include figures of accounts for the period 1-4-67 to 2-5-67 as intimated by the P.S.E.B. These figures have been distinctly shown in the opening balances in addition to the closing balances of Accounts for 1967-68.*

(Sd.) JIA LAL JAIN,	(Sd.) S. R. SUB RAHMANYAN.	(Sd.) M. L. KHANNA.	(Sd.) P. N. SAHNI.
Chief Accounts Officer, Haryana State Elecy. Board, Chandigarh.	Accounts & Finance Member, Haryana State Elecy. Board., Chandigarh.	Technical Member, Haryana State Elecy. Board., Chandigarh.	Chairman, Haryana State Elecy. Board, Chandigarh.

**SUBSIDIARY STATEMENT VII**  
**STATEMENT OF CAPITAL EXPENDITURE FOR THE YEAR ENDING 31-3-69**  
**Relating to Thermal Set at Paridabad**

Serial No.	Particulars	Balance at the beginning of the year	Additions during the year	Retirement during the year			Balance at the end of the year	REMARKS
				Sold	Transferred due to assets ceas- ing to be available for use	Expenses written off		
1	2	3	4	5	6	7	8	9
<b>A. INTANGIBLE ASSETS</b>								
1.	Fees and expenses for the formation of the Board	..	..	..	..	..	..	..
2.	Office expenses incidental to organising the Board	..	..	..	..	..	..	..
3.	Discount on stocks, Bonds etc. issued	..	..	..	..	..	..	..
4.	Expenses incurred on raising finances	..	..	..	..	..	..	..
5.	Other expenses, e.g. (conversions)	..	..	..	..	..	..	..
Total Intangible Assets		..	..	..	..	..	..	..
<b>B. HYDRAULIC POWER PLANT</b>								
1.	Land and Rights	..	..	..	..	..	..	..
2.	Buildings and civil engineering works containing generating plant and equipment	..	..	..	..	..	..	..
3.	Hydraulic works forming part of a hydro-electric system including :	..	..	..	..	..	..	..
(i)	Dams, spillways, weirs, canals reinforced concrete flumes and siphons	..	..	..	..	..	..	..
(ii)	Reinforced concrete pipe lines and surge tanks, steel pipe lines, sluice gates, steel surge tanks, hydraulic control valves and other hydraulic works	..	..	..	..	..	..	..
4.	Water wheels, generators and ancillary equipment including plant foundations	..	..	..	..	..	..	..
5.	Switchgear including cable connections	..	..	..	..	..	..	..
6.	Lightening Arrestors	..	..	..	..	..	..	..
7.	Miscellaneous power plant equipment	..	..	..	..	..	..	..
8.	Other civil works (to be specified)	..	..	..	..	..	..	..
(i)	Other items	..	..	..	..	..	..	..
(ii)	Roads and Railway sidings	..	..	..	..	..	..	..
Total Hydraulic Power Plant		..	..	..	..	..	..	..

1	2	3	4	5	6	7	8	9
<b>C. STEAM POWER PLANT</b>								
1.	Land and Rights	8,131	..	..	..	..	..	8,131
2.	Buildings and civil engineering works containing generating plant and equipment	46,63,492 ] 12,480 ]	24,093	..	..	..	..	47,00,065
3.	Boiler plant and equipment including plant foundations	4,05,268	..	..	..	..	..	4,05,268
4.	Engines, Turbines, Generators and ancillary equipment including plant foundations	1,72,21,087 ] 19,57,467 ]	6,18,876	..	..	..	..	1,97,97,430
5.	Water cooling system comprising cooling towers and circulating water systems	2,82,394	..	..	..	..	..	2,82,394
6.	Switchgear including cable connections	..	..	..	..	..	..	..
7.	Lightening Arrestors	..	..	..	..	..	..	..
8.	Miscellaneous power plant equipment	..	..	..	..	..	..	..
9.	Other civil works (to be specified)	..	..	..	..	..	..	..
(i)	Others items	1,39,282	12,889	..	..	..	..	1,52,171
(ii)	Roads and Railway sidings	..	3,585	..	..	..	..	3,585
		2,27,19,654 ] 19,69,947 ]						
Total Steam Power Plant		2,46,89,601	6,59,443	..	..	..	..	2,53,49,044
<b>D. INTERNAL COMBUSTION POWER PLANT</b>								
1.	Land and Rights	..	..	..	..	..	..	..
2.	Buildings and civil engineering works containing generating plant and equipment	..	..	..	..	..	..	..
3.	Engines, generators and ancillary equipment including plant foundations	..	..	..	..	..	..	..
4.	Water cooling system comprising cooling towers and circulating water systems	..	..	..	..	..	..	..
5.	Switchgear including cable connections	..	..	..	..	..	..	..
6.	Lightening Arrestors	..	..	..	..	..	..	..
7.	Miscellaneous power plant	..	..	..	..	..	..	..
8.	Other civil works (to be specified)	..	..	..	..	..	..	..
Total Internal Combustion Power Plant		..	..	..	..	..	..	..
<b>E. TRANSMISSION PLANT (HIGH OR EXTRA HIGH VOLTAGE)</b>								
1.	Land and Rights	..	..	..	..	..	..	..

1	2	3	4	5	6	7	8	9
2.	Buildings and structures including civil engineering works containing transmission plant and equipment							
3.	Substation transformers, transformer kiosks, substation equipment and other fixed apparatus including plant foundations—							
(i)	Transformers including foundations having a rating of 100 kilovolt amperes and over							
(ii)	Others	1,21,484	..	..	..	..	..	1,21,484
4.	Switchgear including cable connections	..	..	..	..	..	..	..
5.	Synchronous condensers	..	..	..	..	..	..	..
6.	Towers, Poles, Fixtures, overhead conductors and devices—							
(i)	Lines on fabricated steel supports operating at nominal voltages higher than 66 kilovolts							
(ii)	Lines on steel or reinforced concrete supports operating at nominal voltage higher than 13.2 kilovolts but not exceeding 66 kilovolts		..	..	..	..	..	..
(iii)	Other lines on steel or reinforced concrete supports							
(iv)	Lines on wood supports							
7.	(i) Under-ground cables and devices including joint boxes and disconnecting boxes							
(ii)	Cable Duct System	..	..	..	..	..	..	..
	Total Transmission Plant	1,21,484	..	..	..	..	..	1,21,484

#### F. DISTRIBUTION PLANT (HIGH VOLTAGE)

1.	Land and Rights	..	..	..	..	..	..	..
2.	Buildings and structures including civil engineering works containing distribution plant and equipment	..	..	..	..	..	..	..
3.	Sub-station transformers, transformer kiosks, sub-station equipment and other fixed apparatus including plant foundations—							
(i)	Transformers including foundations having a rating of 100 kilovolts amperes and over							
(ii)	Others	1,59,700	..	..	..	..	..	1,59,700
4.	Switchgear including cable connections	..	..	..	..	..	..	..
5.	Towers, Poles, Fixtures, overhead conductors and devices—							
(i)	Lines on steel or reinforced concrete supports operating at nominal voltages higher than 13.2 kilovolts							
(ii)	Other lines on steel or reinforced concrete supports							
(iii)	Lines on wood supports							

1	2	3	4	5	6	7	8	9
6.	Lightening Arrestors	..	..	..	..	..	..	..
7.	Synchronous condensers	..	..	..	..	..	..	..
8.	(i) Under-ground cables and devices including joint boxes and disconnecting boxes	..	..	..	..	..	..	..
	(ii) Cable Duct System	..	..	..	..	..	..	..
9.	Service lines	..	..	..	..	..	..	..
10.	Metering equipment	..	..	..	..	..	..	..
<b>Total Distribution Plant (H.V.)</b>		<b>1,59,700</b>	..	..	..	..	..	<b>1,59,700</b>

#### G. DISTRIBUTION PLANT (MEDIUM AND LOW VOLTAGE)

1.	Land and Rights	..	..	..	..	..	..	..
2.	Buildings and structures including civil engineering works containing distribution plant and equipment	..	..	..	..	..	..	..
3.	Substation transformers, transformer kiosks, substation equipment and other fixed apparatus including plant foundations—	..	..	..	..	..	..	..
	(i) Transformers including foundations having a rating of 100 kilovolt amperes and over	..	..	..	..	..	..	..
	(ii) Others	..	..	..	..	..	..	..
4.	Switchgear including cable connections	..	..	..	..	..	..	..
5.	Towers, Poles, Fixtures, overhead conductors and devices—	..	..	..	..	..	..	..
	(i) Lines on steel or reinforced concrete supports	..	..	..	..	..	..	..
	(ii) Lines on wood supports	..	..	..	..	..	..	..
6.	Lightening Arrestors	..	..	..	..	..	..	..
7.	(i) Under ground cables and devices including joint boxes and disconnecting boxes	..	..	..	..	..	..	..
	(ii) Cable Duct System	..	..	..	..	..	..	..
8.	Service lines	..	..	..	..	..	..	..
9.	Metering equipment	..	..	..	..	..	..	..

**Total Distribution Plant (M&L.V.)** .. .. .. .. .. .. .. ..

#### H. PUBLIC LIGHTING

1.	Street and Signal lighting system	..	..	..	..	..	..	..
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#### I. GENERAL EQUIPMENT (NOT ALLOCATED TO OTHER SUB-HEADS)

1.	Land and Rights	..	..	..	..	..	..	..
----	-----------------	----	----	----	----	----	----	----

1	2	3	4	5	6	7	8	9
2.	Buildings and structures	( - ) 35,927 17,155 ]	6,921				( - ) 11,851	
3.	Office furniture and equipment	33,717					33,717	
4.	Transportation equipment	54,056	4,007				58,063	
5.	Laboratory and meter testing equipment	9,399	8,752				18,151	
6.	Workshop plant and equipment	2,25,753 238 ]					2,25,991	
7.	Tools and works equipment	1,23,738 38,145 ]	502				1,62,385	
8.	Communication equipment	2,175	34,053				36,230	
9.	Miscellaneous equipment	( - ) 1,04,554					( - ) 1,04,554	
10.	Other works (to be specified)	16,996	3,117				20,113	
		3,78,435 2,456 ]						
	Total General Equipment	3,80,891	57,354				4,38,245	
<b>K. WIRING AND SALES</b>								
1.	Land and Rights							
2.	Buildings and structure							
3.	Office furniture and equipment							
4.	Showroom equipment							
5.	Demonstration equipment							
	Total of Wiring and Sales							
<b>L. MANUFACTURE OF ELECTRICAL PLANT</b>								
1.	Land and Rights							
2.	Buildings and structures							
3.	Office furniture and equipment							
4.	Tools and equipment							
	Total of Manufacture of Electrical Plant							
		2,33,79,273 19,72,403 ]						
	Total of Capital Assets in use	2,53,51,676	7,16,797				2,60,68,473	

*Note.* —Capital expenditure on items F 9 and G 8 should include contribution made by consumers towards service line charges.

*Note.* —The figures shown in opening balances include figures of accounts for the period 1st April, 1967 to 2nd May, 1967 as intimated by P.S.E.B. These figures have been distinctly shown in the opening balances in addition to the closing balances of Accounts for 1967-68.

(Sd.) JIA LAL JAIN,  
Chief Accounts Officer,  
Haryana State Elecy. Board,  
Chandigarh.

(Sd.) S.R. SUBRAHMANYAN,  
Accounts and Finance Member,  
Haryana State Elecy. Board,  
Chandigarh.

(Sd.) K. M.L. KHANNA, (Sd.) P.N. SAHNI,  
Technical Member, Chairman,  
Haryana State Elecy. Board, Haryana State  
Chandigarh. Elecy. Board, Chandigarh.

**SUBSIDIARY STATEMENT VII**  
**STATEMENT OF CAPITAL EXPENDITURE FOR THE YEAR ENDING 31-3-69**  
**Relating to Thermal Set at Delhi**

Serial No.	Particulars	Balance at the beginning of the year	Additions during the year	Retirement during the year			Balance at the end of the year	Remarks
				Sold	Transfer- red due to assets ceasing to be avail- able for use	Expenses written off		
1	2	3	4	5	6	7	8	9
<b>A. INTANGIBLE ASSETS</b>								
1.	Fees and expenses for the formation of the Board	..	..	..	..	..	..	..
2.	Office expenses incidental to organising the Board	..	..	..	..	..	..	..
3.	Discount on stocks, bonds etc., issued	..	..	..	..	..	..	..
4.	Expenses incurred on raising finances	..	..	..	..	..	..	..
5.	Other expenses e.g. (conversions)	..	..	..	..	..	..	..
<b>Total Intangible Assets</b>		..	..	..	..	..	..	..
<b>B. HYDRAULIC POWER PLANT</b>								
1.	Land and Rights	..	..	..	..	..	..	..
2.	Buildings and civil engineering works containing generating plant and equipment	..	..	..	..	..	..	..
3.	Hydraulic works forming part of a hydro-electric system including—	}	..	..	..	..	..	..
(i)	Dams, spillways, weirs, canals, reinforced concrete flumes and siphons		..	..	..	..	..	..
(ii)	Reinforced concrete pipe lines and surge tanks, steel pipe lines, sluice gates, steel surge tanks, hydraulic control valves and other hydraulic works		..	..	..	..	..	..
4.	Water wheels, generators and ancillary equipment including plant foundations	..	..	..	..	..	..	..
5.	Switchgear including cable connections	..	..	..	..	..	..	..
6.	Lightening Arrestors	..	..	..	..	..	..	..
7.	Miscellaneous power plant equipment	..	..	..	..	..	..	..
8.	Other civil works (to be specified)	..	..	..	..	..	..	..
(i)	Other items	..	..	..	..	..	..	..
(ii)	Roads and Railway slidings	..	..	..	..	..	..	..
<b>Total Hydraulic Power Plant</b>		..	..	..	..	..	..	..

1	2	3	4	5	6	7	8	9
<b>C. STEAM POWER PLANT</b>								
1.	Land and Rights							
2.	Buildings and civil engineering works containing generating plant and equipment							
3.	Boiler plant and equipment including plant foundations							
4.	Engines, Turbines, Generators and auxiliary equipment including plant foundations	6,94,84,336 ]	(-23,39,324 ]	96,65,802				7,68,10,814
5.	Water cooling system comprising cooling towers and circulating water systems							
6.	Switchgear including cable connections							
7.	Lightening Arrestors							
8.	Miscellaneous power plant equipment							
9.	Other civil works (to be specified)							
		6,94,84,336 ]	(-23,39,324 ]					
Total Steam Power Plant		6,71,45,012		96,65,802				7,68,10,814

## D. INTERNAL COMBUSTION POWER PLANT

- 1. Land and Rights**
- 2. Buildings and civil engineering works containing generating plant and equipment**
- 3. Engines, generators and ancillary equipment including plant foundations**
- 4. Water cooling system comprising cooling towers and circulating water systems**
- 5. Switchgear including cable connections**
- 6. Lightening Arrestors**
- 7. Miscellaneous power plant and equipment**
- 8. Other civil works (to be specified)**

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## B. TRANSMISSION PLANT (HIGH OR EXTRA HIGH VOLTAGE)

1. Land and Rights
2. Buildings and structures including civil engineering works containing transmission plant and equipment
3. Substation transformers, kiosks, substation equipment and other fixed apparatus including plant foundations

#### F. DISTRIBUTION PLANT (HIGH VOLTAGE)

1. Land and Rights
2. Buildings and structures including civil engineering works containing distribution plant and equipment
3. Sub-station transformers, transformers kiosks, substation equipment and other fixed apparatus including plant foundations—
  - (i) Transformers including foundations having a rating of 100 kilovolts amperes and over
  - (ii) Others
4. Switchgear including cable connections—
5. Towers, Poles, Fixtures, overhead conductors and devices—
  - (i) Lines on steel or reinforced concrete supports operating at nominal voltages higher than 13.2 kilovolts
  - (ii) Other lines on steel or reinforced concrete supports
  - (iii) Lines on wood supports

1	2	3	4	5	6	7	8	9
6.	Lightening Arrestors							
7.	Synchronous condensers							
8.	(i) Underground cables and devices including joint boxes and disconnecting boxes							
	(ii) Cable Duct System							
9.	Service lines							
10.	Metering equipment							
<hr/>								
Total Distribution Plant (H.V.)								
<hr/>								
G.	DISTRIBUTION PLANT (MEDIUM AND LOW VOLTAGES)							
1.	Land and Rights							
2.	Buildings and structures including civil engineering works containing distribution plant and equipment							
3.	Substation transformers, transformer kiosks, substation equipment and other fixed apparatus including plant foundations—							
	(i) Transformers including foundations having a rating of 100 kilovolt amperes and over							
	(ii) Others							
4.	Switchgear including cable connections							
5.	Towers, Poles, Fixtures, overhead conductors and devices—							
	(i) Lines on steel or reinforced concrete supports							
	(ii) Lines on wood supports							
6.	Lightening Arrestors							
7.	(i) Underground cables and devices including joint boxes and disconnecting boxes							
	(ii) Cable Duct System							
8.	Service lines							
9.	Metering equipment							
<hr/>								
Total Distribution Plant (M. & L.V.)								
<hr/>								
H.	PUBLIC LIGHTING							
1.	Steel and Signal Lighting System							
I.	GENERAL EQUIPMENT (NOT ALLOCATED TO OTHER SUB-HEADS)							
1.	Land and Rights							

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H. PUBLIC LIGHTING

1. Steel and Signal Lighting System
- I. GENERAL EQUIPMENT (NOT ALLOCATED TO OTHER SUB-HEADS)
  1. Land and Rights

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1	2	3	4	5	6	7	8	9
2. Buildings and structures ..	..	..	..	..	..	..	..	..
3. Office furniture and equipment ..	..	..	..	..	..	..	..	..
4. Transportation equipment ..	..	..	..	..	..	..	..	..
5. Laboratory and meter testing equipment ..	..	..	..	..	..	..	..	..
6. Workshop plant and equipment ..	..	..	..	..	..	..	..	..
7. Tools and works equipment ..	..	..	..	..	..	..	..	..
8. Communication equipment ..	..	..	..	..	..	..	..	..
9. Miscellaneous equipment ..	..	..	..	..	..	..	..	..
10. Other works (to be specified) ..	..	..	..	..	..	..	..	..
Total General Equipment ..	..	..	..	..	..	..	..	..
<b>K. WIRING AND SALES</b>								
1. Land and Rights ..	..	..	..	..	..	..	..	..
2. Buildings and structures ..	..	..	..	..	..	..	..	..
3. Office furniture and equipment ..	..	..	..	..	..	..	..	..
4. Show-room equipment ..	..	..	..	..	..	..	..	..
5. Demonstration equipment ..	..	..	..	..	..	..	..	..
Total of Wiring and Sales ..	..	..	..	..	..	..	..	..
<b>L. MANUFACTURE OF ELECTRICAL PLANT</b>								
1. Land and Rights ..	..	..	..	..	..	..	..	..
2. Buildings and structures ..	..	..	..	..	..	..	..	..
3. Office furniture and equipment ..	..	..	..	..	..	..	..	..
4. Tools and equipment ..	..	..	..	..	..	..	..	..
Total of Manufacture of Electrical Plant ..	..	..	..	..	..	..	..	..
	6,94,84,336 (-)23,39,324							
<b>TOTAL OF CAPITAL ASSETS IN USE</b>	<b>6,71,45,012</b>	<b>96,65,802</b>	..	..	..	..	<b>7,68,10,814</b>	

*Note.—Capital expenditure on items F-9 and G-8 should include contribution made by consumers towards service line charges.*

*Note.—The figures shown in opening balances, include figures of accounts for the period 1-4-67 to 2-5-67 as intimated by the P.S.E.B. These figures have been distinctly shown in the opening balances in addition to the closing balances of Accounts for 1967-68.*

(Sd). JIA LAL JAIN,  
Chief Accounts Officer,  
Haryana State Elecy. Board,  
Chandigarh.

(Sd). S.R. SUBRAHMANYAN,  
Accounts & Finance Member,  
Haryana State Elecy. Board,  
Chandigarh.

(Sd). M.L. KHANNA,  
Technical Member,  
Haryana State Elecy. Board,  
Chandigarh.

(Sd). P.N. SAHNI,  
Chairman,  
Haryana State Elecy. Board,  
Chandigarh.

**SUBSIDIARY STATEMENT VII**  
**STATEMENT OF CAPITAL EXPENDITURE FOR THE YEAR ENDING 31-3-69**  
**Relating to Beas Dam at Pong**

Serial No.	Particulars	Balance at the beginning of the year	Additions during the year	Retirement during the year				Remarks
				Sold	Transferred due to written off assets ceasing to be avail- able for use	Expenses	Balance at the end of the year	
1	2	3	4	5	6	7	8	9
<b>A. INTANGIBLE ASSETS</b>								
1.	Fees and expenses for the formation of the Board							
2.	Office expenses incidental to organising the Board							
3.	Discount on Stocks, Bonds etc. issued							
4.	Expenses incurred on raising finances							
5.	Other expenses, e.g. (conversions)							
<b>Total Intangible Assets</b>								
<b>B. HYDRAULIC POWER PLANT</b>								
1.	Land and Rights		6,95,151				6,95,151	
2.	BUILDINGS AND CIVIL ENGINEERING WORKS CONTAINING GENERATING PLANT AND EQUIPMENT							
3.	Hydraulic works forming part of a hydro-electric system including							
(i)	Dams, spillways, weirs, canals, reinforced concrete flumes and syphons			13,69,18,175				
				77,28,191		4,26,75,472		18,73,21,838
(ii)	Reinforced concrete pipe lines and surge tanks, steel pipe lines, sluice gates, steel surge tanks, hydraulic control valves and other hydraulic works							
4.	Water wheels, generators and ancillary equipment including plant foundations							
5.	Switchgear including cable connections							
6.	Lightening Arrestors							
7.	Miscellaneous power plant equipment							
8.	Other civil works (to be specified)							
(i)	Other items							
(ii)	Roads and Railways sidings							
			13,76,13,326					
			77,28,191					
<b>Total Hydraulic Power Plant</b>								
		14,53,41,517		4,26,75,472			18,80,16,989	

1	2	3	4	5	6	7	8	9
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**C. STEAM POWER PLANT**

1. Land and Rights
2. Buildings and civil engineering works containing generating plant and equipment
3. Boiler plant and equipment including plant foundations
4. Engines, Turbines, Generators and ancillary equipment including plant foundations.
5. Water cooling system comprising cooling towers and circulating water systems
6. Switchgear including cable connections
7. Lightning Arrestors,
8. Miscellaneous power plant equipment
9. Other civil works (to be specified)

Total Steam Power Plant

**D. INTERNAL COMBUSTION POWER PLANT**

1. Land and Rights
2. Buildings and civil engineering works containing generating plant and equipment
3. Engines, generators and ancillary equipment including plant foundations
4. Water cooling system comprising cooling towers and circulating water systems
5. Switchgear including cable connections
6. Lightning Arrestors
7. Miscellaneous power plant equipment
8. Other civil works (to be specified)

Total Internal Combustion Power Plant

**E. TRANSMISSION PLANT (HIGH OR EXTRA HIGH VOLTAGE)**

1. Land and Rights	61	..	..	..	..	..	..	61
2. Buildings and structures including civil engineering works containing transmission plant and equipment	522	..	..	..	..	..	..	522

1	2	3	4	5	6	7	8	9
3.	Substation transformers transformer kiosks, substation equipment and other fixed appa- ratus including plant foundations							
(i)	Transformers including founda- tions having a rating of 100 kilo- volt amperes and over		12,64,308				12,64,308	
(ii)	Others							
4.	Switchgear including cable connections		3,97,167				3,97,167	
5.	Synchronous condensers							
6.	Towers, Poles, Fixtures, over- head conductors and devices							
(i)	Lines on fabricated steel sup- port s operating at nominal voltages higher than 66 kilo- volts							
(ii)	Lines on steel or reinforced con- crete supports operating at nominal voltage higher than 13.2 kilo- volts but not exceeding 66 kilovolts		41,19,205				41,19,205	
(iii)	Other lines on steel or re- inforced concrete supports							
(iv)	Lines on wood supports							
7.	(i) Under-ground cables and devices including joint boxes and disconnecting boxes							
(ii)	Cable Duct System		2,758				2,758	
8.	Other works (to be specified)							
	Total Transmission Plant		57,84,021				57,84,021	

**F. DISTRIBUTION PLANT (HIGH  
VOLTAGE)**

1.	Land and Rights							
2.	Buildings and structures includ- ing civil engineering works containing distribution plant and equipment							
3.	Sub-station transformers, transformer kiosks, substation equipment and other fixed appa- ratus including plant foundations							
(i)	Transformers including foundations having a rating of 100 kilovolts amperes and over							
(ii)	Others							
4.	Switchgear including cable connections							
5.	Towers, Poles, Fixtures, over- head conductors and devices							
(i)	Lines on steel or reinforced concrete supports operating at nominal voltages higher than 13.2 kilovolts							
(ii)	Other lines on steel or re- inforced concrete supports							
(iii)	Lines on wood supports							

1	2	3	4	5	6	7	8	9
6.	Lightening Arrestors	..	..	..	..	..	..	..
7.	Synchronous condensers	..	..	..	..	..	..	..
8.	(i) Under ground cables and devices including joint boxes and disconnecting boxes	..	..	..	..	..	..	..
	(ii) Cable Duct System		..	..	..	..	..	..
9.	Service lines	..	..	..	..	..	..	..
10.	Metering equipment	..	..	..	..	..	..	..
<b>Total Distribution Plant (H.V.)</b>		..	..	..	..	..	..	..
<b>G. DISTRIBUTION PLANT (MEDIUM AND LOW VOLTAGE)</b>								
1.	Land and Rights	..	..	..	..	..	..	..
2.	Buildings and structures including civil engineering works containing distribution plant and equipment		..	..	..	..	..	..
3.	Substation transformers, transformer kiosks, substation equipment and other fixed apparatus including plant foundations		..	..	..	..	..	..
	(i) Transformers including foundations having a rating of 100 kilovolt amperes and over		..	..	..	..	..	..
	(ii) Others		..	..	..	..	..	..
4.	Switchgear including cable connections	..	..	..	..	..	..	..
5.	Towers, Poles, Fixtures, overhead conductors and devices		..	..	..	..	..	..
	(i) Lines on steel or reinforced concrete supports		..	..	..	..	..	..
	(ii) Lines on wood supports		..	..	..	..	..	..
6.	Lightening Arrestors	..	..	..	..	..	..	..
7.	(i) Underground cables and devices including joint boxes and disconnecting boxes	..	..	..	..	..	..	..
	(ii) Cable Duct System	..	..	..	..	..	..	..
8.	Service lines	..	..	..	..	..	..	..
9.	Metering equipment	..	..	..	..	..	..	..
<b>Total Distribution Plant (M. &amp; L.V.)</b>		..	..	..	..	..	..	..

**H. PUBLIC LIGHTING**

1. Street and Signal Lighting System

**I. GENERAL EQUIPMENT (NOT ALLOCATED TO OTHER SUB-HEADS)**

1. Land and Rights

2. Buildings and structures ..

3. Office furniture and equipment ..

20,610

20,610

1	2	3	4	5	6	7	8	9	
4.	Transportation equipment ..	...	5,36,618	..	..	..	..	5,36,618	
5.	Laboratory and meter testing equipment	..	..	..	..	..	..	..	
6.	Workshop plant and equipment	..	..	..	..	..	..	..	
7.	Tools and works equipment ..	5,70,702	2,05,366	..	..	..	..	7,76,068	
8.	Communication equipment	..	15,648	..	..	..	..	15,648	
9.	Miscellaneous equipment ..	..	..	..	..	..	..	..	
10.	Other works (to be specified)	..	146	..	..	..	..	146	
<b>Total General Equipment</b>		<b>5,70,702</b>	<b>7,78,388</b>	..	..	..	..	<b>13,49,090</b>	
<b>K. WIRING AND SALES</b>									
1.	Land and Rights	..	..	..	..	..	..	..	
2.	Buildings and structures	..	..	..	..	..	..	..	
3.	Office furniture and equipment	..	..	..	..	..	..	..	
4.	Show-room equipment	..	..	..	..	..	..	..	
5.	Demonstration equipment	..	..	..	..	..	..	..	
<b>Total of Wiring and Sales</b>		<b>..</b>	<b>..</b>	..	..	..	..	..	
<b>L. MANUFACTURE OF ELECTRICAL PLANT</b>									
1.	Land and Rights	..	..	..	..	..	..	..	
2.	Buildings and structures	..	..	..	..	..	..	..	
3.	Office furniture and equipment	..	..	..	..	..	..	..	
4.	Tools and equipment	..	..	..	..	..	..	..	
<b>Total of Manufacture of Electrical Plant</b>		<b>..</b>	<b>..</b>	..	..	..	..	..	
		<b>13,81,84,028 } 77,28,191 }</b>							
<b>Total of Capital assets in use ..</b>		<b>14,59,12,219</b>	<b>4,92,37,881</b>	..	..	..	..	<b>19,51,50,100</b>	

*Note.—Capital expenditure on items F 9 and G 8 should include contribution made by consumers towards service line charges.*

*Note.—The figures shown in opening balances include figures of accounts for the period 1st April, 1967 to 2nd May, 1967 as intimated by the P.S.E.B. These figures have been distinctly shown in the opening balances in addition to the closing balances of Accounts for 1967-68.*

(Sd.) JIA LAL JAIN, (Sd.) S. R. SUBRAHMANYAN, (Sd.) M. L. KHANNA, (Sd.) P. N. SAHNI,

Chief Accounts Officer, Haryana State Elecy. Board, Chandigarh.	Accounts and Finance Member, Haryana State Elecy. Board, Chandigarh.	Technical Member, Haryana State Elecy. Board, Chandigarh.	Chairman, Haryans Elecy. Haryana State Elecy. Board Chandigarh.
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**SUBSIDIARY STATEMENT VII**  
**STATEMENT OF CAPITAL EXPENDITURE FOR THE YEAR ENDING 31-3-69**  
**Relating to Works not covered under any Project**

S. No.	Particulars	Balance at the beginning of the year	Additions during the year	Retirement during the year			Balance at the end of the year	Remark
				Sold	Transferred due to assets ceasing to be available for use	Expenses written off		
1	2	3	4	5	6	7	8	9
<b>A. INTANGIBLE ASSETS</b>								
1.	Fees and expenses for the formation of the Board	..	..	..	..	..	..	..
2.	Office expenses incidental to organising the Board	..	..	..	..	..	..	..
3.	Discount on Stocks, Bonds etc. issued	..	..	..	..	..	..	..
4.	Expenses incurred on raising finances	..	..	..	..	..	..	..
5.	Other expenses, e.g. (conversions)	..	..	..	..	..	..	..
Total Intangible Assets		..	..	..	..	..	..	..
<b>B. HYDRAULIC POWER PLANT</b>								
1.	Land and Rights	..	..	..	..	..	..	..
2.	Buildings and civil engineering works containing generating plant and equipment	..	..	..	..	..	..	..
3.	Hydraulic works forming part of a hydro-electric system including—	..	..	..	..	..	..	..
(i)	Dams, spillways, weirs, canals, reinforced concrete flumes and syphons							
(ii)	Reinforced concrete pipe lines and surge tanks, steel pipe lines, sluice gates, steel surge tanks, hydraulic control valves and other hydraulic works							
4.	Water wheels, generators and ancillary equipment including plant foundations	..	..	..	..	..	..	..
5.	Switchgear including cable connections	..	..	..	..	..	..	..
6.	Lightening Arrestors	..	..	..	..	..	..	..
7.	Miscellaneous power plant equipment	..	..	..	..	..	..	..
8.	Other civil works (to be specified)—	..	..	..	..	..	..	..
(i)	Other items							
(ii)	Roads and Railway Sidings							
Total Hydraulic Power Plant		..	..	..	..	..	..	..

1	2	3	4	5	6	7	8	9
<b>C. STEAM POWER PLANT</b>								
1.	Land and Rights	..	..	..	..	..	..	..
2.	Buildings and civil engineering works containing generating plant and equipment	..	..	..	..	..	..	..
3.	Boiler plant and equipment including plant foundations	..	..	..	..	..	..	..
4.	Engines, Turbines, Generators and ancillary equipment including plant foundations	..	..	..	..	..	..	..
5.	Water cooling system comprising cooling towers and circulating water systems	..	..	..	..	..	..	..
6.	Switchgear including cable connections	..	..	..	..	..	..	..
7.	Lightening Arrestors	..	..	..	..	..	..	..
8.	Miscellaneous power plant equipment	..	..	..	..	..	..	..
9.	Other civil works (to be specified)	..	..	..	..	..	..	..
<b>Total Steam Power Plant</b>								
<b>D. INTERNAL COMBUSTION POWER PLANT</b>								
1.	Land and Rights	..	..	..	..	..	..	..
2.	Buildings and civil engineering works containing generating plant and equipment	..	..	..	..	..	..	..
3.	Engines, generators and ancillary equipment including plant foundations	..	..	..	..	..	..	..
4.	Water cooling system comprising cooling towers and circulating water systems	..	..	..	..	..	..	..
5.	Switchgear including cable connections	..	..	..	..	..	..	..
6.	Lightening Arrestors	..	..	..	..	..	..	..
7.	Miscellaneous power plant equipment	..	..	..	..	..	..	..
8.	Other civil works (to be specified)	..	..	..	..	..	..	..
<b>Total Internal Combustion Power Plant</b>								
<b>E. TRANSMISSION PLANT (HIGH OR EXTRA HIGH VOLTAGE)</b>								
1.	Land and Rights	..	..	..	..	..	..	..
2.	Buildings and structures including civil engineering works containing transmission plant and equipment	..	..	..	..	..	..	..
3.	Substation transformers, transformer kiosks, substation equipment and other fixed apparatus including plant foundations	..	2,61,745	..	..	..	..	2,61,745

1	2	3	4	5	6	7	8	9
(i) Transformers including foundations having a rating of 100 kilovolts amperes and over								
(ii) Others								
4. Switchgear including cable connection	..	1,30,476	..	..	..	..	1,30,476	
5. Synchronous condensers	..	..	..	..	..	..	..	
6. Towers, Poles, Fixtures, overhead conductors and devices								
(i) Lines on fabricated steel supports operating at nominal voltages higher than 66 kilovolts								
(ii) Lines on steel or reinforced concrete supports operating at nominal voltage higher than 13.2 kilovolts but not exceeding 66 kilovolts	..	14,639	..	..	..	..	14,639	
(iii) Other lines on steel or reinforced concrete supports								
(iv) Lines on wood supports								
7. (i) Under ground cables and devices including joint boxes and disconnecting boxes	..	..	..	..	..	..	..	
(ii) Cable Duct System	..	..	..	..	..	..	..	
8. Other works (to be specified)	..	1,254	..	..	..	..	1,254	
Total Transmission Plant	..	4,08,114	..	..	..	..	4,08,114	

#### F. DISTRIBUTION PLANT (HIGH VOLTAGE)

1. Land and Rights	..	..	..	..	..	..	..
2. Buildings and structures including civil engineering works containing distribution plant and equipment	..	..	..	..	..	..	..
3. Substation transformers, transformer kiosks, substation equipment and other fixed apparatus including plant foundations—							
(i) Transformers including foundations having a rating of 100 kilovolts amperes and over	..	..	..	..	..	..	..
(ii) Others							
4. Switchgear including cable connections	..	..	..	..	..	..	..
5. Towers, Poles, Fixtures, overhead conductors and devices—							
(i) Lines on steel or reinforced concrete supports operating at nominal voltages higher than 13.2 kilovolts							
(ii) Other lines on steel or reinforced concrete supports							
(iii) Lines on wood supports							

1	2	3	4	5	6	7	8	9
6.	Lightening Arrestors	..	..	..	..	..	..	..
7.	Synchronous condensors	..	..	..	..	..	..	..
8.	(i) Underground cables and devices including joint boxes and disconnecting boxes	..	..	..	..	..	..	..
	(ii) Cable Duct System	..	..	..	..	..	..	..
9.	Service lines	..	..	..	..	..	..	..
10.	Metering equipment	..	..	..	..	..	..	..
Total Distribution Plant (H.V.)		..	..	..	..	..	..	..
G.	DISTRIBUTION PLANT (MEDIUM AND LOW VOLTAGE)							
1.	Land and Rights	..	..	..	..	..	..	..
2.	Buildings and structures including civil engineering works containing distribution plant and equipment	..	..	..	..	..	..	..
3.	Substation transformers, transformer kiosks, substation equipment and other fixed apparatus including plant foundations—	..	..	..	..	..	..	..
	(i) Transformers including foundations having a rating of 100 kilovolts amperes and over	..	..	..	..	..	..	..
	(ii) Others	..	..	..	..	..	..	..
4.	Switchgear including cable connections	..	..	..	..	..	..	..
5.	Towers, Poles, Fixtures, overhead conductors and devices—	..	..	..	..	..	..	..
	(i) Lines on steel or reinforced concrete supports	..	..	..	..	..	..	..
	(ii) Lines on wood supports	..	..	..	..	..	..	..
6.	Lightening Arrestors	..	..	..	..	..	..	..
7.	(i) Underground cables and devices including joint boxes and disconnecting boxes	..	..	..	..	..	..	..
	(ii) Cable Duct System	..	..	..	..	..	..	..
8.	Service lines	..	..	..	..	..	..	..
9.	Metering equipment	..	..	..	..	..	..	..
Total Distribution Plant (M. & L.V.)		..	..	..	..	..	..	..
H.	PUBLIC LIGHTING							
1.	Street and Signal Lighting System	..	..	..	..	..	..	..
I.	GENERAL EQUIPMENT (NOT ALLOCATED TO OTHER SUB-HEADS)							
1.	Land and Rights	..	..	..	..	..	..	..

1	2	3	4	5	6	7	8	9
2.	Buildings and structures ..	..	..	..	..	..	..	..
3.	Office furniture and equipment ..	..	..	..	..	..	..	..
4.	Transportation equipment ..	..	88,524	..	..	..	..	88,524
5.	Laboratory and meter testing equipment ..	..	..	..	..	..	..	..
6.	Workshop plant and equipment ..	..	..	..	..	..	..	..
7.	Tools and works equipment ..	..	6,656	..	..	..	..	6,656
8.	Communication equipment ..	..	..	..	..	..	..	..
9.	Miscellaneous equipment ..	..	..	..	..	..	..	..
10.	Other works (to be specified) ..	..	..	..	..	..	..	..
Total General Equipment ..		..	95,180	..	..	..	..	95,180
<b>K. WIRING AND SALES</b>								
1.	Land and Rights ..	..	..	..	..	..	..	..
2.	Buildings and structures ..	..	..	..	..	..	..	..
3.	Office furniture and equipment ..	..	..	..	..	..	..	..
4.	Show-room equipment ..	..	..	..	..	..	..	..
5.	Demonstration equipment ..	..	..	..	..	..	..	..
Total of Wiring and Sales ..		..	..	..	..	..	..	..
<b>L. MANUFACTURE OF ELECTRICAL PLANT</b>								
1.	Land and Rights ..	..	..	..	..	..	..	..
2.	Buildings and structures ..	..	..	..	..	..	..	..
3.	Office furniture and equipment ..	..	..	..	..	..	..	..
4.	Tools and equipment ..	..	..	..	..	..	..	..
Total of Manufacture of Electrical Plant ..		..	..	..	..	..	..	..
Total of Capital Assets in use ..		..	5,03,294	..	..	..	..	5,03,294

*Note.—Capital expenditure on items F-9 and G-8 should include contribution made by consumers towards service line charges.*

(Sd). JIA LAL JAIN, (Sd). S.R. SUBRAHMANYAN, (Sd). M.L. KHANNA, (Sd). P.N. SAHNI,  
Chief Accounts Officer, Accounts & Finance Member, Technical Member, Chairman,  
Haryana State Elecy. Board, Haryana State Elecy. Board, Haryana State Elecy. Board,  
Chandigarh. Chandigarh. Chandigarh. Haryana State Elecy. Board, Chandigarh.

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**SUBSIDIARY STATEMENT VIII**

**STATEMENT OF PROVISION FOR DEPRECIATION FOR THE YEAR ENDING 31-3-1969**

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SUBSIDIARY  
STATEMENT OF PROVISIONS FOR DEPRECIATION

Depreciation of Assets in groups as in the Statement VII	Additions during			
	1	2	3	4
	Rs	Rs	Rs	Rs
A. Hydraulic Power Plant	3,07,44,681	..	..	36,58,060
B. Steam Power Plant	15,44,846	..	..	9,51,019
C. Internal Combustion Power Plant	2,16,236	..	..	1,81,480
D. Transmission Plant (H. & E.H.V.)	1,78,64,723	..	..	29,32,161
E. Distribution Plant (H.V.)	29,62,673	..	..	16,20,717
F. Distribution Plant (M. & L.V.)	2,87,38,798	..	..	66,89,280
G. Public Lighting Equipment	1,42,580	..	..	42,539
H. General Assets and Equipment	28,88,922	..	..	13,26,470
I. Wiring and Sales Equipment	..	..	..	..
J. Equipment relating to manufacture of Electrical Plant	..	..	..	12
Total Depreciation	8,51,03,459	..	..	1,74,01,738

## ABSTRACT DURING THE YEAR

	Rs
Depreciation as per col. 5	1,74,078
Share of Rajasthan	14,56,784
Net Total	1,59,44,954

(Sd). JIA LAL JAIN,  
Chief Accounts Officer,  
Haryana State Elecy Board,  
Chandigarh.

(Sd). S. R. SUBRAHMANYAN,  
Accounts and Finance Member,  
Haryana State Elecy. Board,  
Chandigarh.

## STATEMENT VIII

FOR THE YEAR ENDING 31-3-1969

the year of account

Arrears of depreciation provisions for the year of account	Total	Withdrawals during the year of account (Purpose to be indicated in the Remarks Col.)	Balance of accrued dep c/o to the next a/c	Share of Rajasthan	Net share of Haryana State Elecy. Board	Remarks	
		6	7	8	9	10	11
		Rs	Rs	Rs	Rs	Rs	Rs
		3,44,02,741	..	..	51,52,903 ] (-)8,220 ]	2,92,49,838	
		24,95,865	..	..	..	24,95,865	
		3,97,716	..	..	..	3,97,716	
		2,07,96,884	..	..	23,28,698	1,84,68,186	
		45,83,390	..	..	..	45,83,390	
		3,54,28,078	..	..	..	3,54,28,078	
		1,85,119	..	..	(-)34,463	2,19,582	
		42,15,392	..	..	2,56,826 ] 8,220 ]	39,58,566	
		12	..	..	(-)13	25	
		10,25,05,197	..	..	77,03,951	9,48,01,246	

(Sd). M. L. KHANNA,  
Technical Member,  
Haryana State Elecy. Board,  
Chandigarh.

(Sd). P. N. SAHNI,  
Chairman,  
Haryana State Elecy. Board,  
Chandigarh.

## SUBSIDIARY STATEMENT IX

STATEMENT SHOWING WRITTEN DOWN COST OF FIXED ASSETS NOT IN USE ON ACCOUNT OF OBSOLESCENCE, INADEQUACY, SUPERFLUITY ETC., AND ON WHICH NO FURTHER DEPRECIATION SHALL BE ALLOWED AS A CHARGE ON THE REVENUE FOR THE YEAR ENDING 31ST MARCH, 1969

Particulars of assets transferred	Balance of written down cost of assets at the beginning of the year	Written down cost of assets transferred to the register of obsolete assets during the year	Written down cost of assets sold during the year	Amount realised from the sale of obsolete etc. assets during the year	Loss on sale of obsolete etc. assets during the year transferred to General Reserve (Subsidiary Statement--V)	Profit on sale of obsolete etc. assets during the year transferred to General Reserve (Subsidiary Statement--V)	Balance of written down cost of assets at the end of the year (column 2-3- Col. 4)
1	2	3	4	5	6	7	8
Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
				Nil			

(Sd). JIA LAL JAIN,  
Chief Accounts Officer,  
Haryana State Elecy Board.,  
Chandigarh.

(Sd). S. R. SUBRAHMANYAN,  
Accounts & Finance Member,  
Haryana State Elecy. Board,  
Chandigarh.

(Sd). M. L. KHANNA,  
Technical Member,  
Harayana State Elecy. Board,  
Chandigarh.

(S)d. P.N. SAHNI,  
Chairman,  
Haryana State Elecy. Board,  
Chandigarh.

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**SUBSIDIARY STATEMENT X**

**STATEMENT APPORTIONING EXPENSES OF RATES AND TAXES GENERAL ESTABLISHMENT  
AND ADMINISTRATION TO MAJOR HEADS OF REVENUE ACCOUNT  
FOR THE YEAR 1968-69**

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SUBSIDIARY  
STATEMENT APPORTIONING EXPENSES OF RATES AND TAXES GENERAL

Serial No.	Particulars of expenses	Year	Net sum		
			Gross amount Rs	Less charged to Capital	Amount Rs
1	2	3	4	5	6
1	Rates and taxes	.. Previous			
2	General Establishment charges	Current Previous			
	(a) Proportion of salaries allowances etc. of general office, executives etc.	Current Previous			
	(b) Other general office salaries, wages gratuities etc. of staff	Current Previous			
	(c) Travelling and other expenses of office and staff	Current Previous			
	(d) Rent and way leaves	Current			
	(e) General office supplies and expenditure	.. Previous			
	(f) Printing and Stationery	Current Previous			
	(ii) Postage telegrams and telephone	Current Previous			
	(iii) Transport	Current Previous	96,95,889	33,52,154	63,43,735
	(iv) Repairs and maintenance of office buildings staff quarters, furniture and fixtures appliances etc.	Current Previous	1,74,91,992	73,72,392	1,01,19,600
	(v) Depreciation on office and General buildings, furnitures, staff quarters, office appliances etc. not allocated to other subheads vide Subsidiary Statement V	Current			
	(f) Audit charges	Previous			
	(g) Legal expenses	Current Previous			
	(h) Insurance	Current Previous			
	(i) Interest on Provident Fund and contribution to staff provident pension fund etc.	Current Previous			
	(k) Bad debts written off	Current Previous			
	(l) Other items to be specified	Current			
3	Administration expenses				
	(a) Members remuneration	Previous	92,105	53,978	38,127
		Current	89,448	37,700	51,748
		Previous	19,660	11,522	8,138
	(b) Members travelling and other expenses	Current Previous	21,084	8,886	12,198
4	Interest on consumers security deposit	..	..	..	..
5	Other special items to be specified	Current Previous	98,07,634	34,17,654	63,90,000
	Total	Current	1,76,02,524	74,18,978	1,01,83,546

**STATEMENT X**

**ESTABLISHMENT AND ADMINISTRATION TO MAJOR HEADS OF REVENUE ACCOUNT  
FOR THE YEAR 1968-69**

A		B		C		
apportioned	Hydro Power Station		Steam Power Generation		Internal Combustion Generation	
P. per KWH sold	Amount Rs	P. per KWH 1. Sent out 2. Sold out	Amount Rs	P. per KWH 1. Sent out 2. Sold	Amount Rs	
7	8	9	10	11	12	
					13	
0.49150/0.5328	7,45,667	0.0577/0.0626	3,51,072	0.271/0.295	38,329	.00296/.00822
.653/783	6,96,125	.045/.054	2,79,618	.018/.022	34,133	.002/.00
0.00295/0.0032	6,133	0.0005/0.0005	5,232	0.0004/0.0004	598	0.00005/.00005
.003/004	6,852	.0004/.0005	451	.00003/.00003	2,493	.0002/.0002
0.0001/0.0001	1,308	0.0001/0.0001	1,117	0.0001/0.0001	128	0.0001/.00001
.0008/.0009	11,615	.0001/0.0001	106	.00001/.00001	588	.00004/.00005
0.49508/0.5367	7,53,108	0.583/0.0632	3,57,421	0.0276/0.0300	39,055	.00302/.00328
.658/.788	7,04,592	.045/.054	2,80,175	.019/.022	37,214	.002/.002

SUBSIDIARY  
STATEMENT APPORTIONING EXPENSES OF RATES & TAXES GENERAL  
REVENUE ACCOUNT

Serial No.	Particulars of Expenses	Year	E		F	
			Transmission		Distribution High	
			Amount Rs	P. 1. 2. Sent out Sold	Per KWH	Amount Rs
1	2	3	14	15	16	
		Previous				
1	Rates and taxes	Current				
2	General Establishment charges —	Previous				
	(a) Properties of salaries, allowances, etc. of General office, executives, etc.	Current				
	(b) Other general office salaries, wages, gratuities etc. of staff	Previous				
	(c) Travelling and other expenses of office and staff	Current				
	(d) Rent and way leaves	Previous				
	(e) General office supplies and expenditure —	Current				
	(i) Printing and Stationery	Previous				
	(ii) Postage telegrams and telephones	Current				
	(iii) Transport	Previous	1,81,242	-01404/-01523		14,76,069
		Current	4,77,449	-031/-037		28,58,517
	(iv) Repairs and Maintenance of office buildings staff quarters, furniture and fixtures appliances, etc.	Previous				
	(v) Depreciation on office and General buildings, furniture, staff quarters, office appliances, etc., not allocated to other sub-heads vide Subsidiary Statement V	Current				
	(f) Audit charges	Previous				
	(g) Legal expenses	Current				
	(h) Insurance	Previous				
	(j) Interest on Provident Fund and contribution to staff provident pension fund etc.	Current				
	(k) Bad debts written off	Previous				
	(l) Other items to be specified	Current				
3	Administrative expenses	Previous	1,757	-00013/-00014		7,165
	(a) Members remuneration	Current	3,447	-0002/-0003		10,524
	(b) Members travelling and other expenses	Previous	375	-00003/-00004		1,529
4	Interest on consumers security deposit	Current	812	-00005/-00006		2,481
5	Other special items to be specified	Current				
	Total	Current	1,83,374	-01420/-01542		14,84,763
		Current	4,81,708	-031/-037		23,71,542

(Sd). JIA I AL JAIN,  
Chief Accounts Officer,  
Haryana State Elecy. Board,  
Chandigarh.

(Sd). S. R. SUBRAHMANYAN,  
Accounts & Finance Member,  
Haryana State Elecy. Board,  
Chandigarh.

## STATEMENT X—concl.

ESTABLISHMENT AND ADMINISTRATION TO MAJOR HEADS OF  
FOR THE YEAR 1868-69

Voltage	G		H		I	
	Distribution Medium and Low Voltage		Public Lighting		Consumer Servicing accounting etc.	
P. Per KWH	Amount	P. Per KWH	Amount	P. Per KWH	Amount	P. Per KWH
1. Sent out	Rs	1. Sent out	Rs	1. Sent out	Rs	1. Sent out
2. Sold		2. Sold		2. Sold		2. Sold
17	18	19	20	21	22	23
.11436/-12395	24,45,310	.18,946/-20538	73,339	.00568/-00616	10,32,707	.08001/-08673
.152/-183	44,48,651	.287/-344	1,11,570	.007/-009	17,13,517	.11/-133

.11436/-12395	24,45,310	.18,946/-20538	73,339	.00568/-00616	10,32,707	.08001/-08673
.152/-183	44,48,651	.287/-344	1,11,570	.007/-009	17,13,517	.11/-133

.00055/-00062	11,872	.00092/-00099	356	.00002/-00002	5,014	.00039/-00042
.0007/-0008	19,846	.001/002	498	.00003/-00004	7,637	.0005/-0006
.000012/-000013	2,534	.00019/-00021	76	.00001/-00001	1,071	.00008/-00009
.0002/-0002	4,678	.0003/-0004	118	.00001/-00001	1,800	.0001/-0002
..	..	..	..	..	..	..
..	..	..	..	..	..	..
.01503/-12470	24,59,716	.19057/-20659	73,771	.00571/-00619	10,38,792	.08048/-08724
.147/-183	44,73,175	.289/-346	1,12,186	.007/-009	3,581	.111/-133
					17,19,373	
					17,22,954	

(Sd). M.L. KHANNA,  
Technical Member,  
Haryana State Elecy. Board,  
Chandigarh.

(Sd). P. N. SAHNI,  
Chairman,  
Haryana State Elecy. Board,  
Chandigarh.

**SUBSIDIARY STATEMENT XI**  
**SUMMARY TECHNICAL PARTICULARS FOR THE YEAR ENDING 31ST MARCH, 1969**

Corresponding figures of the previous year	PARTICULARS	Figures for the Current year
1	2	3
1967-68	1. Year of working	1968-69
8,592	2. Area of supply in square K. Ms. (Approximate)	10,083
31,92,450	3. Population in the area supply	35,09,739
	4. Installed Capacity	
	(a) Generating plant excluding retired plant	
10,84,500	(i) Hydraulic	K.W.
24,200	(ii) Steam	K.W.
5,225	(iii) Internal Combustion	K.W.
11,13,925	Total	K.W.
N.A.	(b) Receiving Station Transformers	K.W.A.      N.A.
..	5. Normal Maximum demand on the system	M.W.      201
	6. K.W.H. Generated	
	(i) Hydraulic	K.W.H.
2,06,11,650	(ii) Steam	K.W.H.      1,13,83,460
6,02,656	(iii) Internal Combustion	K.W.H.      3,03,156
2,12,14,306	Total	K.W.H.      1,16,86,616
29,30,597	7. K.W.H. used for generating station auxiliaries	13,33,195
58,30,05,496	8. K.W.H. purchased from other Agencies	90,82,24,443
60,12,89,205	9. K.W.H. available for sale 6—7 plus 8	91,85,77,864
..	10. K.W.H. supplied free if any to officers and staff	..
3,92,436	11. K.W.H. supplied free if any to offices and canteen etc.	8,12,197
50,12,08,119	12. K.W.H. sold	66,16,16,962
9,96,88,650	13. K.W.H. unaccounted for 9—10 plus 11 plus 12 Segregated as under	25,61,48,705
..	(i) Transformation loss	..
..	(ii) Transmission loss	..
..	(iii) Distribution loss	..
	14. Fuel	
13,810	(a) (i) Coal consumed in Tones	7,998
N.A.	(ii) Average calorific value per Lb. of coal and/or furnace oil consumed	N.A.
N.A.	(iii) Average cost of coal and/or furnace oil per Ton	N.A.
11,91,499	(b) (i) Oil consumed in litres	3,63,679
N.A.	(ii) Average calorific value per Lb. of oil consumed	N.A.

1	2	3
No. of Consumers	Connected load in K.W.	N.A.
2,48,227	63,249	(iii) Average cost oil per Ton
62,826	24 193	15. Lubricating oil (a) Quantity consumed gallons (b) Average cost per gallon
10,554	1,30,601	16. Consumers No. Connected load K.W.
157	91,017	(a) Domestic or Residential (b) Commercial (c) Industrial—
27,589	1,29,832	(i) Low and medium voltage (ii) High and/or extra high voltage
201	1,202	(d) Agricultural
21	6,604	(e) Public lighting (f) Bulk
3,49,575	4,46,698	TOTAL

Sd. JIA LAL JAIN,

Chief Accounts Officer,  
Haryana State Electricity Board,  
Chandigarh.

Sd. S.R. SUBRAHMANYAN,

Accounts and Finance Member,  
Haryana State Electricity Board,  
Chandigarh.

Sd. M.L. KHANNA,

Technical Member,  
Haryana State Electricity Board,  
Chandigarh.

S.d. P.N. SAHNI,

Chairman,  
Haryana State Electricity Board,  
Chandigarh.

## AUDIT COMMENTS ON THE ANNUAL ACCOUNT OF THE HARYANA STATE ELECTRICITY BOARD FOR THE YEAR 1968-69

This is the second annual account of the Haryana State Electricity Board. The first account of the Haryana State Electricity Board was prepared for the period from 3rd May, 1967 to 31st March, 1968 after its formation consequent upon reorganisation of the erstwhile Punjab State Electricity Board on 3rd May, 1967. As mentioned in the Audit Report on the last year's account, the account of the composite Punjab State Electricity Board from 1st April, 1967 to 2nd May, 1967 had not been prepared and, therefore, opening balance based upon its account for the year ended 31st March, 1967 were adopted in Haryana State Electricity Board's first annual account. The account for the period 1st April, 1967 to 2nd May, 1967 has still not been completed and audited but proportionate share of H.S.E.B. amounting to Rs 3,54,45,524 in only the capital expenditure relating to this period has been included in the opening balance in the Balance-sheet. Necessary entries in this behalf have not been passed through the books of account.

### II. BALANCE-SHEET

#### 1. CAPITAL/LOAN

(a) The amount of dollar loan has been taken in the Balance-sheet less by Rs 5,97,802 than that booked by the Accountant-General. Of this, a sum of Rs 3,25,707 has been credited under the head SA—XVII—Misc. Deposits whereas the balance of Rs 2,72,095 has been altogether committed to be taken into account.

(b) Capital Receipts amounting to Rs 28,69,907 incorporated in account during the year under the head "Other Capital" in statement of Capital Raised include Rs 9,93,079 on account of the profit made on storage manufacture account of vehicles, etc., which should have been adjusted as reduction of capital expenditure instead of being added to the capital.

#### 2. FIXED ASSETS

Property Plant Register showing details of various fixed and other assets had not been maintained for the articles of Plant and Machinery. Physically, verified in the Divisions since date of their formation.

The Tools and Plant Returns are required to be submitted to the Chief Accounts Officer by the Divisional Offices annually, 237 Tools and Plant Returns due to the Chief Accounts Officer from 23 Divisional Offices for the period April, 1961 to March, 1968 had not been submitted till the end of March, 1969.

The physical existence of fixed assets, tools and plant, machinery etc., could not, there fore, be ensured nor could it be checked that losses and shortages had been correctly reported and investigated.

#### 3. STORES

(a) The value of the stores appearing in the Accounts could not be reconciled with values appearing in the detailed stock register as the latter have mostly not been closed for several years, checked and reconciled. The closing balance of stock as per records of all stock-holding divisions except one the opening and closing balance in which had not been worked out amount to Rs 6,98,96,353 whereas it is exhibited at Rs 8,82,71,841 in the Balance-Sheet.

(b) The value of stores include an amount of Rs 1,21,30,515 paid in advance to the suppliers, the material against which had not been taken on charge upto end of year 1968-69. Year-wise break up of the balances of advance outstanding against suppliers was not available.

(c) Stores of value of Rs 7,30,03,428 are hypothecated with the Banks against cash credit facility of amount aggregating Rs 471 lacs allowed by them.

(d) Surpluses and shortages of stores valuing Rs 1.11 lakh and Rs 1.56 lakh respectively were detected as a result of physical verification of 37 stores out of total number of 113 stores of the Board. Of these surpluses valued at Rs 1.03 lakh and shortages valued at Rs 1.42 lakh, as also surpluses valuing Rs 0.27 lakh and shortages of Rs 0.10 lakh pointed out in audit report on the accounts of the Board for the year 1967-68 had not been adjusted in the accounts for 1968-69.

(e) Under the Head of Account "Transfer of stock within Division" which incorporate the unadjusted cost of stores transferred by one sub-division to another sub-division within the same Division, sums aggregating Rs 34,94,090 and (-) Rs 8,86,557 have been outstanding to the end of the year 1968-69 unless these outstandings are adjusted, it cannot be said that all material shown to have been transferred from one sub-division to another sub-division had been actually transferred by the former and properly accounted for by the latter.

#### 4. OUTSTANDING DEBTORS

The amount outstanding debtors of the Board as on 31st March, 1969 was Rs 8,36,98,201 (Debtors for Electricity supplied Rs 77,04,483 Misc. Advances Rs 1,78,21,252 accounts Receivable Rs 5,81,72,466). The

large outstandings are mainly attributable to delay in realisation from Government parties. As against this, the Board had an overdraft which was Rs 3.22 crores on 31st March, 1969 and on which interest of Rs 13.60 lakh had to be paid.

Acceptances of the balances shown outstanding against the various parties as on 31st March, 1969 have not yet been obtained.

## 5. REMITTANCES INTO BANK

The amount stated to have been remitted into the Bank but not accepted by the Bank up to 31st March, 1969 is Rs 38,50,381 as against Rs 27,95,131 upto the end of the previous year.

## 6. INVESTMENTS OF THE BOARD

(a) Against a sum of Rs 98.14 lakhs in the Loan Redemption Fund, the total amount of investment earmarked was Rs 17.99 lakhs in Government securities and Rs 35.70 lakhs in Fixed Deposit Receipts. These too have been pledged fully with the State Bank of India against cash credit facilities.

(b) As against net credit balance of Rs 16,64,376 under Employees Provident Fund, a sum of Rs 11,81,850 only had been invested till the end of the year 1968-69.

## **7. MISCELLANEOUS ADVANCES/DEPOSITS**

While the details of figures of opening balances of assets and liabilities adopted as on the date of formation of the Haryana State Electricity Board are stated to be still awaited from the Punjab State Electricity Board and the discrepancies in the figures relating to the year 1967-68 (2nd May, 1967 to 31st March, 1968) pointed out in the Audit Report on the Board's account for that year have yet not been reconciled, the details of the figures of some of the assets and liabilities for the year 1968-69 also do not work upto the totals as appearing in the Balance-sheet. The difference amount to Debit (+) Rs 17,15,400 and Credit (+) Rs 19,06,651  
 (-) Rs 8,03,261 (+) Rs 1,34,82,736

These are stated to be under reconciliation.

### III REVENUE ACCOUNT

1. Mention was made in the Audit Report on the Annual Account of the Board for the year 1967-68 of certain items not taken into account in the Revenue Account of that year. The same irregularities are noticed in the Account for the year 1968-69 also as indicated below :—

	Account Rs.
	Rs.
a Under charging of depreciation as a result of non-provisioning of compound interest on HSEB's share in balance of depreciation Revenue Fund accumulated upto the period prior to change over from Annuity method to straight line method of Depreciation.	21,57,011
b Revenue Expenditure wrongly charged to capital accounting head.	64,72
c Amount written off from Deferred Revenue Expenditure head wrongly debited to suspense Accounting Head instead of profit and loss account.	18,334
<b>Total</b>	<b>22,39,417</b>

2. A sum of Rs 25,07,949 has been taken credit of as revenue on account of 40a/c share of H.S.E.B. in the balance amount of the cost of energy which was supplied by B.M.B. and remained to be recovered upto the period ending 31st March, 1969 from the Chandigarh Union Territory and Himachal Pradesh. Neither has any credit in this behalf been actually given by the B.M.B. so far (September, 1969) nor was any authority from B.M.B. justifying the credit produced.

3. No provision has been made in regard to interest on :

(i) Arrears of interest and principal amount of Loan payable to State Government.

(ii) Arrears of interest and principal amount of Dollar loan payable to Central Government.  
 (iii) Rs 3,54,45,524 included in account under "Fixed Assets".

This increase pertains to the period 1st April, 1967 to 2nd May, 1967, but only the assets have been increased without a corresponding increase in the capital liability, pending receipt of the complete accounts for the period as also referred to in para 1 above.

4. Interest aggregating Rs 26,99,571 on overdraft/loans obtained from Banks, Life Insurance Corporation of India etc., has been charged to Net Revenue and Appropriation Account instead of the consolidated Revenue Account resulting in inflation of amount of the surplus carried over from the Consolidated Revenue Account to Net Revenue Appropriation Account.

#### IV. GENERAL

1. No financial adjustments on account of units used more or less than the proportionate share in (Hydraulic) units left after meeting the demand of common Pool Consumers is being carried out between the Haryana and Punjab State Electricity Boards. It was stated that B.M.B. has not yet decided the issue.

2. Out of 91,85,71,864 units of energy generated/obtained from B.M.B. by the H.S.E.B. during the year 1968-69, 66,24,29,159 units were actually sold. The loss in transmission a distribution works out to 27.8% in 1968-69 as against 18.6 % in the year 1967-68.

3. Mention was made in the Audit Report on the Annual Account of the Board for the preceding year that 4 per cent per annum interest to be paid on cash security deposits of consumers of Rs 50 and above had not been provided for in the account. No liability on this score has been provided for in this year's account either resulting in inflation of profit.

4. Credit amount of Rs 1,43,26,864 and debit amount of Rs 14,69,908 adopted as opening balances under the head "unjusted items of old classification" on the formation of the Board have been outstanding since then.

5. The details of the postings in registers of works do not work out to the figures appearing in the Accounts in several cases. The vouchers/transfer entries and other documents in support of charges aggregating Rs 4,08,178 and receipts amounting to Rs. 2,65,397 were not made available during the test check of classification.

6. Several cases were noticed of misclassification of expenditure and receipts amounting to Rs 12,66,540 (Dr.) and Rs 9,89,609 (Cr.) in this year's accounts.

Sd. (A. C. BOSE),

Accountant-General, Haryana.